EXHIBIT A

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION CORPORATION, Plaintiff-Applicant, v. BERNARD L. MADOFF INVESTMENT SECURITIES LLC, Defendant.	Adv. Pro. No. 08-01789 (BRL) SIPA LIQUIDATION (Substantively Consolidated)
In re: BERNARD L. MADOFF, Debtor.	

EXPERT REPORT OF MATTHEW B. GREENBLATT, CPA/CFF, CFE SENIOR MANAGING DIRECTOR FTI CONSULTING, INC.

METHODOLOGY FOR THE PRINCIPAL BALANCE CALCULATION

November 15, 2012

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I. PROFESSIONAL BACKGROUND

1. I, Matthew B. Greenblatt, am employed in the Forensic and Litigation Consulting practice of FTI Consulting, Inc. ("FTI") as a Senior Managing Director. I have more than 18 years of experience in accounting, auditing and litigation consulting services, including forensic accounting and fraud investigations.

2. I am a Certified Public Accountant (CPA), Certified in Financial Forensics (CFF), and a Certified Fraud Examiner (CFE). I am a member of the American Institute of Certified Public Accountants, the New York State Society of Certified Public Accountants and the Association of Certified Fraud Examiners. I have spoken on multiple panels and authored articles in the area of forensic accounting and investigations, and currently serve as an adjunct professor with New York University in its forensic accounting certificate program.

3. Additional information regarding my professional experience and recent testimony is included in my Curriculum Vitae annexed hereto as **Exhibit 1**.

II. SCOPE OF ASSIGNMENT

4. Bernard L. Madoff Investment Securities LLC ("BLMIS") was an investment firm owned and operated by Bernard L. Madoff ("Madoff"). On December 11, 2008, Madoff was arrested for violating multiple securities laws in connection with running a Ponzi scheme. On December 15, 2008, Irving H. Picard was appointed as the Trustee for the liquidation of the business of BLMIS, and Baker & Hostetler LLP was retained as his counsel. Shortly thereafter, FTI was retained by Baker & Hostetler LLP, on behalf of the Trustee, to analyze, among other things, the financial affairs of BLMIS and to assist the Trustee with the liquidation of BLMIS. As part of our engagement, FTI was tasked with the exercise of reconstructing the books and records of BLMIS, including all records of the "cash in/cash out" transactions related to the BLMIS customer accounts as far back as the records allow.

5. I, along with a team of FTI professionals working under my direct supervision, was specifically tasked with compiling chronological listings of all cash and principal transactions for every BLMIS customer account. These chronological listings consist of cash and principal transactions derived from data maintained within BLMIS's computer systems. Such systems generated monthly customer statements (the "Customer Statements"), which were used by FTI and traced to third-party documentation where available. These chronological

listings provided the foundation to calculate every BLMIS account holder's principal balance on a daily basis for all dates during the period from April 1, 1981 through December 11, 2008 (the "Principal Balance Calculation").[1]

6. Lisa M. Collura, also a Senior Managing Director with FTI, and a team of professionals working under her supervision, were specifically tasked with, among other things, determining whether cash deposit and withdrawal transactions, as reflected in the Customer Statements of BLMIS customer accounts, reconciled to available BLMIS bank records. The work performed by Ms. Collura and the FTI professionals working under her supervision is described in the Expert Report of Lisa M. Collura (the "Collura Report").

7. As a CPA, a forensic accountant and a CFE, I have the training, experience and expertise required to work with and supervise members of the FTI team of professionals to accomplish the reconstruction of the books and records of BLMIS. I have prepared this report with the assistance of other FTI professionals working under my direct supervision.

8. If called upon to testify in this matter, I intend to provide testimony regarding my analyses and conclusions consistent with this report. FTI is being compensated at a rate of $554 per hour for my professional time incurred in performing the work necessary to prepare this report. FTI's fees are not contingent on the conclusions reached in this report or the outcome of the subject litigation.

9. The documents and data that I considered in connection with this report are listed in **Exhibit 2**. I reserve the right to supplement my report based on any additional documents or information received.

[1] The first monthly Customer Statement which reported dollar amounts for any securities allegedly held at month end was March of 1981. Therefore, the full period in which the Principal Balance Calculation could be performed covered the time period from April 1, 1981 through December 11, 2008.

III. SUMMARY OF FINDINGS

10. All cash and principal deposits and withdrawals made by BLMIS customers that were recorded on the Customer Statements were accumulated by FTI to prepare chronological listings of those transactions. These chronological listings were used to perform the Principal Balance Calculation for every individual BLMIS customer account on a daily basis from April 1, 1981 through December 11, 2008.

11. Third-party supporting documentation, in the form of bank statements and cancelled checks, was available for the full ten-year period prior to the collapse of BLMIS as detailed in the Collura Report. There were three bank accounts which were used by BLMIS for customer deposits and withdrawals during at least the ten-year period from December 1998 to December 2008. These three accounts were: (a) JPMorgan Chase account #xxxxx1703; (b) JPMorgan Chase account #xxxxxxxxx1509; and (c) Bankers Trust account #xx-xx0-599.[2] These third-party bank records confirm that the customers' cash deposits and withdrawals recorded on the Customer Statements were accurately recorded.

12. Because the cash deposits and withdrawals made by BLMIS's customers and recorded on the Customer Statements have been reconciled to third-party bank records where available, as set forth in the Collura Report, it is my opinion that the cash and principal transactions reported on the Customer Statements are fairly and accurately represented.

IV. THE METHODOLOGY AND STEPS INVOLVED IN THE PRINCIPAL BALANCE CALCULATION

A. Overview of Methodology

13. Each BLMIS customer account's Principal Balance Calculation is derived by providing credits for the amount of principal deposited into that customer's BLMIS account and by deducting amounts of principal withdrawn.

14. Using Customer Statements and other BLMIS documents, FTI reconstructed the cash and principal activity on an account-by-account basis from April 1, 1981 through December

[2] Personal Identifying Information has been redacted throughout this Report and its accompanying Exhibits in compliance with Fed. R. Bankr. P. 9037 and applicable federal and state law.

11, 2008.[3] During this period, FTI verified the cash and principal transactions on the Customer Statements using available third-party bank records.

15. From the chronological listings of cash and principal activity on an account-by-account basis, FTI performed the Principal Balance Calculation for each BLMIS customer account on a daily basis from April 1, 1981 through December 11, 2008.

16. The majority of the principal transactions in the chronological listings prepared for each BLMIS customer account consists of cash deposits and cash withdrawals. However, to the extent that additional transactions occurred, those transactions have been factored into the Principal Balance Calculation for each customer.

17. The steps of the Principal Balance Calculation for each BLMIS customer account are set forth below and are discussed more fully in the subsequent sections of this report:

INFLOWS:

- The reported amount on an account holder's Customer Statement as of April 1, 1981 for those accounts that were opened prior to April 1, 1981[4]
- Cash deposits
- Non-cash deposits[5]
- Inter-account transfers of principal ***into*** one BLMIS customer account from another BLMIS customer account[6]

OUTFLOWS

- Cash withdrawals
- Inter-account transfers of principal ***out*** of one BLMIS customer account into another BLMIS customer account
- Payments made by BLMIS on behalf of customers[7]

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[3] The cash and principal transactions that have been identified and obtained from Customer Statements and other documents available within BLMIS's records have been accumulated and loaded into a Microsoft SQL Server database.

[4] Accounts that were opened at BLMIS before April 1, 1981 were granted initial principal credit equal to the cash balance reported plus the cost basis of positions reported as held on March 31, 1981 on the Customer Statements.

[5] The non-cash deposits represent those instances in which a limited number of BLMIS customers made deposits of actual bonds and/or securities that were credited to their BLMIS accounts, as well as any reported subsequent earnings on such deposited bonds and/or securities as they were reflected on corresponding Customer Statements.

[6] Only the portion of the inter-account transfers between BLMIS accounts for which the transferor had actual principal can be transferred. As such, all inter-account transfers have been analyzed and allowed only up to the amount of principal available in the transferor's account on the day of the transfer.

18. The Principal Balance Calculation does not include trading activity reflected on Customer Statements. At the direction of the Trustee's counsel, no credit is given (or removed) for gains (or losses) resulting from trades reflected on Customer Statements. Similarly, at the direction of the Trustee's counsel, no credit is given (or removed) for the portion of inter-account transfers that were for amounts in excess of the principal in individual customer accounts at the time of those transfers.

19. Described below are the seven steps involved in the Principal Balance Calculation for each BLMIS customer account.

B. Application of Methodology

Step #1 – Principal Credit as of April 1, 1981

20. The first step of the Principal Balance Calculation is to ascertain the initial investment made by each customer. This initial investment is most often a cash deposit or inter-account transfer (both described in detail below).

21. In a small number of instances, certain accounts were opened prior to April 1981, and for those accounts, sufficient information is not available to determine the date and amount of the initial investment. The earliest date for which the BLMIS records permit FTI to initiate the Principal Balance Calculation is the ending balance on the March 31, 1981 Customer Statements.

22. The Principal Balance Calculation for BLMIS accounts opened prior to April 1, 1981, provides a credit for principal equal to both the account's ending cash balance reported and the historical cost of the securities reported as held in the account as of March 31, 1981 on the Customer Statements.[8]

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[7] BLMIS withheld certain amounts from foreign account holders payable to the Internal Revenue Service ("IRS") and BLMIS subsequently made these corresponding payments to the IRS on behalf of these customers.

[8] The Customer Statements reported amounts related to securities allegedly held at historical cost values, as opposed to market values, and therefore the historical cost basis was used in the limited instances in which BLMIS accounts pre-dated April 1, 1981. In total, there were only 388 BLMIS accounts open as of April 1, 1981. The Principal Balance Calculation for those accounts grants a principal credit in the amount of $164,023,721.

Step #2 – Cash Deposits

23. The next step of the Principal Balance Calculation is the identification of the cash deposits that were made by each account holder in the form of checks or wire transfers, and which were recorded on Customer Statements.

24. These cash deposits made by BLMIS account holders were supported by third-party bank records, which were available for the ten-year period prior to the collapse of BLMIS.

Step #3 – Non-Cash Deposits of Principal

25. In addition to the cash deposits from customers via check and wire transfer, there were also limited instances of non-cash deposits (*e.g.*, securities and bonds) that were made by individual BLMIS customers over the years.

26. These transactions represent deposits of principal and FTI included these amounts (as well as the subsequent earnings reported on corresponding Customer Statements) in the Principal Balance Calculation.

Step #4 – Inter-account Transfers of Principal *Into* One BLMIS Customer Account from Another BLMIS Customer Account

27. An inter-account transfer is defined as a transaction between BLMIS customer accounts in which no new funds entered or left BLMIS, but rather a book entry occurred at BLMIS to internally adjust the balances of those accounts.

28. The amount of the inter-account transfers that affects the Principal Balance Calculation is based on the amount of principal available in the transferor's account at the time of transfer. Inter-account transfers from one BLMIS account to another BLMIS account consisted of: (a) all principal; (b) all fictitious profits; or (c) a combination of principal and fictitious profits. For example, if sufficient principal existed in the transferor's account to cover the amount of the transfer in question, FTI treated the full amount as "withdrawn" from the transferor's account and "deposited" into the transferee's account for purposes of performing the Principal Balance Calculation. However, where there was either insufficient principal to cover the full amount of the transfer, or no principal at all at the time of the transfer, the portion of the transfer in excess of the principal in the transferor's account was considered to be fictitious

profits. As a result, when computing the Principal Balance Calculation, no credit was given for a corresponding deposit of these fictitious profits into the transferee's account.[9]

Step #5 – Cash Withdrawals

29. Another step of the Principal Balance Calculation is to identify the cash withdrawals (or redemptions) that were made by each BLMIS account holder.

30. Included as a reduction in the Principal Balance Calculation are those amounts of cash withdrawals, in the form of checks or wire transfers, where BLMIS made payments to account holders (or their designees) and those amounts were shown on Customer Statements.[10]

31. Similar to the cash deposits made by BLMIS account holders, the cash withdrawals (or redemptions) that were made by each account holder were corroborated by third-party bank records (bank statements and cancelled checks), which were available for the ten-year period prior to the collapse of BLMIS.

Step #6 – Inter-account Transfers of Principal *Out* of One BLMIS Customer Account Into Another BLMIS Customer Account

32. Consistent with the inter-account transfers of principal *into* one BLMIS customer account, the inter-account transfers *out* to another BLMIS account represent those reported transactions between BLMIS customer accounts in which no new funds entered or left BLMIS, but rather a book entry occurred at BLMIS to internally adjust the balances of those accounts.

33. For the inter-account transfers out to another BLMIS account, the amount that affects the Principal Balance Calculation is limited to the amount of principal available in the transferor's account at the time of transfer.

34. When performing the Principal Balance Calculation, the order in which the transactions are processed matters for those transactions occurring on the same day. In these instances, cash withdrawals are calculated first, followed by cash additions and then inter-account transfers. This order allows the account holders to withdraw any remaining principal in the form of a cash redemption prior to the internal transfer to another BLMIS customer account.

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[9] Prior to 1993, Madoff commingled the funds of a limited number of customers into pooled accounts. FTI performed further investigation and analysis to calculate the principal attributable to each account on a customer-by-customer basis consistent with the Trustee's counsel's determination.

[10] The information on Customer Statements and BLMIS records regarding payments to account holders provides the "issue date" of the check or wire; however, the funds change hands on the clearing date, which is subsequent to the date of issuance for check payments. At the direction of the Trustee's counsel, the Principal Balance Calculation uses the clearing date for checks which were issued before certain cut-off dates (90-day, one-year, two-year and six-year) before December 11, 2008, but cleared during those time periods.

Step #7 – Payments Made by BLMIS on Behalf of the Account Holder

35. FTI has identified instances in which amounts were withheld from customer accounts by BLMIS and payments of those amounts were subsequently made to a third-party on behalf of the account holder. BLMIS withheld funds from foreign account holders throughout the year, showed the amounts withheld as reductions to the purported equity in these customers' accounts, and then made subsequent monthly payments to the IRS in the aggregate amount for all amounts withheld.

36. These withheld amounts have been included as reductions to the Principal Balance Calculation because the cash payment was made for the benefit of the account holder.[11]

V. THE RELEVANT DOCUMENTS/DATA MAINTAINED BY BLMIS

37. In addition to the Customer Statements, other relevant documents existed within BLMIS's corporate books and records that were used, when necessary, to perform the Principal Balance Calculation for each BLMIS customer account (the "Core Account Documents").

38. The Core Account Documents include, but are not limited to, Customer Statements, cash receipts records, cash disbursements records, internal reports generated by, and maintained within, BLMIS's hard copy records and computer systems (including an IBM AS/400 and predecessor systems).

39. The following section provides a description of each of the available Core Account Documents, as well as the level of priority placed on such information for purposes of preparing the chronological listings of all cash and principal transactions for every BLMIS customer account.

[11] The IRS refunded amounts which BLMIS withheld and paid to the IRS on behalf of certain customers during the six-year period prior to the filing date. As a result of the refund to the Trustee, for purposes of the performing the Principal Balance Calculation, those refunded amounts were credited back to the particular customers for whom they had been withheld. *See* Settlement Agreement by and between the Trustee and the United States on behalf of the IRS, *In re Bernard L. Madoff Inv. Sec. LLC*, No. 08-1789 (Bankr. S.D.N.Y. Nov. 22, 2011) (PUBLIC0591623-PUBLIC0591643).

A. Customer Statements

40. The Customer Statements represent the primary document type for the preparation of the chronological listings of the cash and principal transactions used to perform the Principal Balance Calculation. Highest priority is accorded to the monthly Customer Statements because: (i) the cash and principal transactions recorded on the Customer Statements are supported by third-party bank records for all periods for which such records are available;[12] (ii) they provide the most comprehensive source of account history as they contain line item-by-line item cash and principal transactions; and (iii) they were printed and provided to customers.

41. The Customer Statements were generated by BLMIS's computer systems (including the AS/400 system and its predecessor systems) on a monthly basis. To date, FTI has identified monthly Customer Statements for all customer accounts for the period from April 1, 1981 through November 30, 2008, with only very minor exceptions in certain months for which individual Customer Statements are unavailable.

42. Within BLMIS's books and records, there are two different comprehensive sources of Customer Statements: (i) electronically stored Customer Statements maintained at BLMIS on a storage device, referred to as StorQM; and (ii) images of Customer Statements stored on reels of microfilm. These records have been identified for the following time periods:

- The Customer Statements maintained within the StorQM server cover the time period from December 1995 through November 2008.
- The Customer Statements obtained from microfilm reels cover the time period from November 1978 through November 1995.

43. **Exhibits 3 and 4** set forth representative examples of Customer Statements stored electronically on the StorQM server and on microfilm, respectively.

B. Portfolio Management Reports

44. The Portfolio Management Reports ("PMRs") are another type of internal report maintained by BLMIS, which FTI used to perform the Principal Balance Calculation. The PMRs were generated by BLMIS on a monthly basis and provided calendar year-to-date information on a summary level about principal additions to, and withdrawals from, BLMIS customer accounts.

[12] *See* Collura Report.

45. FTI has identified PMRs for all customer accounts from January 1982 through November 2008, with only minor exceptions for certain months (prior to December 1995) in which individual PMRs are unavailable from the microfilm records. These reports have been used as a source of reconciliation for the Customer Statements identified and described above.

46. In certain instances where a Customer Statement was not available, the applicable PMR was used to supplement the missing cash transactions. In these instances, the PMR data was added to the chronological listings of cash and principal transactions used to perform the Principal Balance Calculation.

47. For example, assume BLMIS records for hypothetical account #123 during 1994 contain all but the March 1994 monthly Customer Statement. The eleven available monthly Customer Statements during 1994 demonstrate total aggregate cash deposits of $100,000; however, the PMR for the year ended December 31, 1994 shows a value of $120,000 of "capital additions." In such an example, FTI would make an adjustment to the chronological listing for the customer to add an incremental deposit of $20,000, credited as of March 31, 1994, in order to support the activity on the missing month's Customer Statement. (*See* **Exhibit 5** for an example of a PMR used by FTI as a reconciling source to the Customer Statement and/or as a supplement to account transaction histories in the absence of Customer Statements.)

C. Portfolio Management Transaction Reports

48. The Portfolio Management Transaction Reports ("PMT Reports") are another type of internal report maintained by BLMIS that provide transaction-level detail related to each customer account on a monthly basis. The additional benefit these reports offer that the PMRs do not provide is that the PMT Reports show dates on which specific transactions occurred within a particular month. These reports are available for the time periods from January 1985 through December 1986 and from January 1990 through December 1995.

49. The PMT Reports were used in conjunction with the PMRs as a reconciling source to Customer Statement transactions. In addition, similar to the PMRs, the PMT Reports were utilized to supplement the chronological listings of cash and principal transactions used to perform the Principal Balance Calculation in the absence of a particular Customer Statement. (*See* **Exhibit 6** for an example of a PMT Report.)

D. Spiral Notebooks

50. FTI has identified certain handwritten stenographic (spiral-bound) notebooks in BLMIS's records. These notebooks, which were arranged as "Check In" and "Check Out" notebooks, contain transaction information related almost exclusively to check receipts and check disbursements. Each line item and/or group of transactions identified in these notebooks corresponds with a customer account number and/or a customer name.

51. These handwritten records cover the time periods from April 1985 through September 1990 and August 1991 through November 1994. While not an all-inclusive listing of every cash transaction, these spiral notebooks provide information about cash deposits and withdrawals which FTI used for reconciliation to the Customer Statements. In limited situations in which Customer Statements, PMRs and PMT Reports were not available from the microfilm records, the cash deposit and cash withdrawal line items from these notebooks were used in the Principal Balance Calculation. (*See* **Exhibit 7** for an excerpt from the spiral notebooks.)

E. The "Checkbook File"

52. A data table within BLMIS's AS/400 computer system (the "Checkbook File") was maintained from January 2000 through December 11, 2008 and contains account-by-account cash receipts and cash disbursements on a daily basis.

53. The Checkbook File contains transaction-level detail input manually by BLMIS employees, including, but not limited to, the date, the amount and the account number for each cash deposit and withdrawal made by BLMIS customers. FTI used this data for the reconciliation of Customer Statements.

54. The Checkbook File was the only BLMIS record available to identify the cash and principal transactions for the time period from December 1, 2008 through December 11, 2008 (following the issuance of the last monthly Customer Statement prepared and distributed by BLMIS to its customers for the period ending November 30, 2008). The cash deposit and withdrawal transactions reflected in the Checkbook File were reconciled to third-party bank records, as set forth more fully in the Collura Report. This data was used by FTI to perform the Principal Balance Calculation. (*See* **Exhibit 8** for an excerpt from the Checkbook File maintained within BLMIS's AS/400 system.)

VI. RECONCILIATION OF CASH ACTIVITY REPORTED ON BLMIS CORE ACCOUNT DOCUMENTS

55. FTI completed the task of compiling the chronological listings of all cash and principal transactions for every BLMIS customer account to perform the Principal Balance Calculation.

56. As set forth more fully in the Collura Report, FTI reconciled approximately 99% of the total number of cash transactions recorded on Customer Statements from December 1998 through December 2008.[13] It should be noted that the remaining 1% of these transactions does ***not*** represent transactions that are contradicted by the third-party records, but rather represent cash transactions reported on Customer Statements for which no third-party bank record is available (*e.g.*, where no cancelled check exists).

[13] There were a total of approximately 225,000 cash transactions between December 1, 1998 and December 11, 2008. This represents approximately 51% of the total cash transactions for the full period of the Principal Balance Calculation between April 1, 1981 and December 11, 2008. While third-party bank records are unavailable to reconcile the cash transactions prior to December 1, 1998, based upon the reconciliation of approximately 99% of the total number of cash transactions recorded on Customer Statements from December 1998 through December 2008, I can reasonably infer that the cash transactions on Customer Statements prior to December 1998 would reconcile to third-party bank records had such records been available.

VII. SIGNATURE AND RIGHT TO MODIFY

57. This report and the exhibits contained herein present my findings and the bases thereof. To the extent that any additional information is produced by any party, I reserve the right to incorporate such additional information into my report or to modify my report as necessary.

Respectfully submitted,

Matthew B. Greenblatt, CPA/CFF, CFE
Senior Managing Director
FTI Consulting, Inc.

Dated: November 15, 2012

VIII. LIST OF EXHIBITS

Exhibit 1 – Curriculum Vitae and Testimony of Matthew B. Greenblatt

Exhibit 2 – Documents Considered

Exhibit 3 – Example of Customer Statement from StorQM

Exhibit 4 – Example of Customer Statement from Microfilm

Exhibit 5 – Example of a Portfolio Management Report (PMR) From Microfilm

Exhibit 6 – Example of a Portfolio Management Transaction Report (PMT Report) From Microfilm

Exhibit 7 – Excerpt from the Spiral Notebooks

Exhibit 8 – Excerpt from the Checkbook File

Exhibit 1

Exhibit 1

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Association of Certified Fraud Examiners

Association of Certified Anti-Money Laundering Specialists

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B.S. in Accounting, Lehigh University

Matthew Greenblatt is a senior managing director in the FTI Consulting Forensic and Litigation Consulting practice and is based in New York. Mr. Greenblatt has extensive experience in auditing and accounting matters; litigation consulting; forensic accounting and internal investigations; post-acquisition and shareholder disputes; anti-money laundering; and advising troubled companies.

Mr. Greenblatt has conducted multiple forensic investigations in connection with cases involving diversions of funds and fraudulent accounting activity by management and has been involved in several internal forensic investigations conducted on behalf of Audit Committees and/or Boards of Directors for both public and private companies.

Mr. Greenblatt has advised on cases involving partnership disputes; lost profits; breach of contract claims; and accountants' malpractice. Mr. Greenblatt has additional expertise with matters involving acquisitions and divestitures; antitrust; price fixing; arbitration and mediation; bankruptcy reorganization; claims management; contract disputes; damages; directors & officers related claims; due diligence; expert testimony; forensic investigations; fraud and fraudulent conveyance; intellectual property; patent infringement and trademark; liquidation; product liability; solvency and insolvency; trustee and examiner issues and valuation.

Mr. Greenblatt has spoken on multiple panels in the area of forensic accounting and investigations and is an adjunct professor; teaching the course *Prevention and Detection of Fraudulent Financial Reporting*; a required course within the Forensic Accounting Program of New York University's Finance; Law and Taxation Program of NYU's School of Continuing & Professional Studies. In addition, Mr. Greenblatt is a recurring panel member on the Practising Law Institute's annual program, *Basics of Accounting for Lawyers: What Every Practicing Lawyer Needs to Know*.

Prior to its acquisition by FTI Consulting, Mr. Greenblatt joined Kahn Consulting in June of 1998. Before that, Mr. Greenblatt was a Senior Auditor with Price Waterhouse's Audit and Business Advisory Services Group.

Mr. Greenblatt holds a B.S. in Accounting from Lehigh University. Mr. Greenblatt is a Certified Public Accountant and a Certified Fraud Examiner, and is Certified in Financial Forensics. Mr. Greenblatt is a member of the American Institute of Certified Public Accountants; the New York State Society of Certified Public Accountants; the Association of Certified Fraud Examiners; and an associate member of the Association of Certified Anti-Money Laundering Specialists.

Professional Experience

- Conducted a forensic review of the business operations of one shareholder on behalf of another shareholder, and FTI Consulting's client, to ascertain if our client's allegations and suspicions regarding improper management were valid. The work primarily consisted of conducting interviews of current and former employees and executives; performing a detailed forensic review of the internal books and records; and providing assistance to counsel in the conducting of depositions.

- Served on team as Responsible Officer of a wholesaler of watches in Chapter 11 and conducted the fraud and forensic investigation of management in which it was found that the revenues of the Company had been overstated by approximately 600%. The forensic services included: extensive reviews of the internal books and records; assisting counsel with the conducting of various interviews and depositions; quantification and identification of fraudulent conveyance actions; presenting the results of the investigation to the Bankruptcy Court, US Trustee's office; US Attorney's Office; and FBI, as well as providing testimony at two depositions in related litigations.
- Conducted the forensic accounting investigation of a multinational temporary staffing company on behalf of counsel to the Audit and Finance Committee. The forensic accounting services consisted primarily of: participating in the interviews of current and former employees and executives; performing extensive forensic reviews of the internal books and records; providing assistance to counsel in identifying, understanding and interpreting certain complex accounting issues; traveling to international branches and divisions to further the investigation overseas; and presenting FTI Consulting's findings to the Audit Committee, outside auditors and the SEC and other regulatory authorities.
- Conducted an internal forensic accounting investigation on behalf of the Audit Committee of a public pharmaceutical manufacturer. The investigation included a detailed and thorough review of the accounting treatment of specific transactions and presentations of the overall conclusions to the Audit Committee, Board of Directors, Enforcement Division of the Securities and Exchange Commission, and the Company's independent accountants.
- Assisted counsel to the Financial Institutions Committee in connection with the accounting investigation undertaken by the Audit Committee focusing on alleged improper accounting treatments utilized and potential misuse of corporate funds and resources by Management. The work included: participating in the interviews of current and former employees and executives; providing assistance to counsel for Rule 2004 depositions of executives and directors; and reviewing the Debtors' forensic accountants' workpapers to investigate the accounting and revenue recognition issues related to vendor allowances and other items.
- Conducted a forensic investigation for special counsel to the Audit Committee of a multinational retail company to assist with an internal investigation into the facts and circumstances of a potential restatement of its prior financial results due to misstatements in one of its operating divisions, alleged to be in excess of $45 million over a three year period. The services included participating in interviews of current/former employees and executives; performing a detailed forensic review of the books and records and annual and quarterly financial statements from 1999 through 2001; providing assistance to special counsel in identifying; understanding and interpreting certain complex accounting issues, including transfer pricing; and presenting FTI Consulting's findings to the Audit Committee and the SEC.
- Issued expert report on behalf of Defendants to analyze whether the Defendants had satisfied all obligations to former shareholders under particular agreements relating to an acquisition
- Issued expert report on behalf of Defendant and Third Party Plaintiff in matter involving overbilling scheme for shipping and transportation services

- Issued expert report in matrimonial dispute involving the valuation of Marital Assets
- Court-Appointed Trustee for the Marvel Avoidance Litigation Trust In re: Marvel Entertainment Group, Inc. et al in the US District Court for the District of Delaware
- Served on the team selected by the U.S. Attorney offices in the Eastern and Southern Districts of New York and Western Pennsylvania to support the monitoring of the non-prosecution agreements of both The Bank of New York and Mellon Financial Corporation, to monitor and report on the state of the banks' suspicious activity reporting practices and AML procedures.
- Assisted with expert report in litigation involving the results of the forensic investigation performed to analyze company records and historical invoices to quantify an alleged overbilling scheme
- Served as member of team of neutral arbitrators to provide a binding conclusion regarding the appropriateness of a post-acquisition purchase price dispute
- Assisted troubled companies by formulating strategic business plans; developing financial models to prepare forecasts and long-term business plans; planning for liquidation; assisting management with headcount and cost reduction plans; and negotiating restructuring plans

Testimony Experience

- *Securities and Exchange Commission v. Francisco Illarramendi, and Michael Kenwood Capital Management*, United States District Court, District of Connecticut
- *Ellen Zedeck, et al v. Derfner Management, Inc.*, Supreme Court of the State of New York, County of New York

Adjunct Professor, NYU

- Adjunct professor with New York University's School of Continuing & Professional Studies teaching the course *Prevention and Detection of Fraudulent Financial Reporting*, a required course within the Forensic Accounting Program of NYU's Finance, Law and Taxation Program

Publications

- "Inside an Internal Accounting Investigation", (co-authored) published in *The New York Law Journal*, Investigations & Computer Forensics special section, May 29, 2007

Presentations and Speaking Engagements

- "Basics of Accounting for Lawyers: What Every Practising Lawyer Needs to Know", recurring member on the faculty of the Practising Law Institute's annual program.
- "Technology's Role on Large Internal Accounting Investigations", presented at the New Jersey Society of CPAs annual Damages Conference, October 25, 2007
- "Forensic Investigations - How to Conduct a Successful Investigation", Continuing Professional Education focused on internal accounting and forensic investigations conducted on behalf of Audit Committee, Boards of Directors and management as a result of Sarbanes Oxley; including a discussion of the role of the forensic accountants and investigation experts; incorporating the components of interview and forensic investigation skills; and the utilization of electronic evidence to efficiently and effectively conduct the investigation, April 22, 2004

- "Anatomy of a Financial Statement Fraud". This course discussed the common methods to perpetrate a financial statement fraud (e.g. aggressive revenue recognition practices; rebates/allowances; reserves; off balance sheet financing), as well as warning signs and red flags of fraud, and the corporate environment in which fraud typically occurs, July 21, 2004
- "Forensic Accounting Presentation to Goldman Sachs Group, Inc.", a discussion of forensic accounting, financial transparency, and a summary of some of the critical components of the major frauds in the recent media, March 20, 2003
- "Financial Statement Analysis" course within the Basic Accounting for the General Practitioner program at the Practising Law Institute, focusing on horizontal and vertical analysis; common sizing; industry comparison; ratio and trend analysis; and the common sense factor, October 23, 2002

Employment History

- Prior to its acquisition by FTI Consulting, Mr. Greenblatt joined Kahn Consulting in June of 1998.
- Mr. Greenblatt was a Senior Auditor in the Entertainment, Media and Communications division of Price Waterhouse's Audit and Business Advisory Services Group from 1994 through May, 1998. At Price Waterhouse, Mr. Greenblatt planned and supervised audits for multinational and middle-market clients in industries including book, magazine and newspaper publishing; manufacturing; high-tech; financial services; and non-profit organizations.

Education and Certifications

- B.S. in accounting from Lehigh University
- Certified Public Accountant, New York & Pennsylvania
- Certified Fraud Examiner
- Certified in Financial Forensics

Memberships

- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants
- Pennsylvania State Society of Certified Public Accountants
- Association of Certified Fraud Examiners

Exhibit 2

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End
BSTSAB0326874	BSTSAB0326874
BSTSAB0326875	BSTSAB0326875
BSTSAB0414873	BSTSAB0414873
BSTSAB0574812	BSTSAB0574812
HWN00000001	HWN00003217
JPMSAA0019864	JPMSAA0019955
JPMSAA0019986	JPMSAA0019988
JPMSAA0019990	JPMSAA0020020
JPMSAA0020022	JPMSAA0020077
JPMSAA0020079	JPMSAA0020079
JPMSAB0000001	JPMSAB0004570
JPMSAF0000001	JPMSAF0008524
JPMSAF0008526	JPMSAF0008596
JPMSAF0008598	JPMSAF0017233
JPMSAF0017235	JPMSAF0019062
JPMSAF0019064	JPMSAF0019834
JPMSAF0019836	JPMSAF0021716
JPMSAF0021718	JPMSAF0054255
JPMSAF0054257	JPMSAF0054271
JPMSAF0054273	JPMSAF0057064
JPMSAF0057066	JPMSAF0057161
JPMSAF0057163	JPMSAF0064977
JPMSAF0064982	JPMSAF0065438
JPMSAF0065443	JPMSAF0072748
JPMSAF0072802	JPMSAF0072803
JPMSAF0072805	JPMSAF0072805
JPMSAF0072807	JPMSAF0072931
JPMSAG0000002.	JPMSAG0000022
JPMSAG0000024	JPMSAG0000275
JPMSAG0000277	JPMSAG0000535
JPMSAG0000537	JPMSAG0000848
JPMSAG0000850	JPMSAG0001400
JPMSAG0001403	JPMSAG0001648
JPMSAG0001650.	JPMSAG0001912
JPMSAH0000001	JPMSAH0000221
JPMSAH0000223	JPMSAH0000705
JPMSAH0000707	JPMSAH0000714
JPMSAH0000717	JPMSAH0002856
JPMSAH0002858	JPMSAH0002873
JPMSAI0000001	JPMSAI0000176
JPMSAI0000178	JPMSAI0000276
JPMSAI0000278	JPMSAI0000656
JPMSAI0000658	JPMSAI0001363
JPMSAI0001365	JPMSAI0001463
JPMSAI0001465	JPMSAI0001511
JPMSAI0001514	JPMSAI0001573
JPMSAI0001575	JPMSAI0001608
JPMSAI0001610	JPMSAI0001697
JPMSAI0001699	JPMSAI0001713
JPMSAI0001715	JPMSAI0001748
JPMSAI0001750	JPMSAI0001786
JPMSAI0001788	JPMSAI0002221
JPMSAI0002224	JPMSAI0002837
JPMSAI0002839	JPMSAI0003041
JPMSAI0003043	JPMSAI0003106
JPMSAI0003114	JPMSAI0003222
JPMSAI0003224	JPMSAI0003310
JPMSAI0003312	JPMSAI0003597
JPMSAI0003599	JPMSAI0003911
JPMSAI0003913	JPMSAI0004518
JPMSAI0004520	JPMSAI0005049
JPMSAI0005051	JPMSAI0007228
JPMSAI0007230	JPMSAI0007806
JPMSAI0007808	JPMSAI0011901
JPMSAI0011903	JPMSAI0014006
JPMSCQ0000001	JPMSCQ0000028
JPMSDM0000001	JPMSDM0000009
JPMTAA0000002	JPMTAA0000331
JPMTAF0000001	JPMTAF0004017
MADTBB02408954	MADTBB02408954

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End
MADTBB03140267	MADTBB03140267
MADTBB03342901	MADTBB03342901
MADTBB03342903	MADTBB03342905
MADTBB03343012	MADTBB03343013
MADTBB03343033	MADTBB03343033
MADTBB03343158	MADTBB03343159
MADTBB03343198	MADTBB03343198
MADTBB03343290	MADTBB03343291
MADTBB03343466	MADTBB03343466
MADTEE00045777	MADTEE00045840
MADTEE00045842	MADTEE00045861
MADTEE00045965	MADTEE00045993
MADTEE00046018	MADTEE00046023
MADTEE00114818	MADTEE00114818
MADTEE00114821	MADTEE00114821
MADTEE00115171	MADTEE00115171
MADTEE00115173	MADTEE00115173
MADTEE00115181	MADTEE00115181
MADTEE00115186	MADTEE00115186
MADTEE00115190	MADTEE00115190
MADTEE00115200	MADTEE00115200
MADTEE00115203	MADTEE00115203
MADTEE00115207	MADTEE00115207
MADTEE00115218	MADTEE00115219
MADTEE00115244	MADTEE00115244
MADTEE00115249	MADTEE00115249
MADTEE00115252	MADTEE00115252
MADTEE00115260	MADTEE00115260
MADTEE00115265	MADTEE00115265
MADTEE00115294	MADTEE00115295
MADTEE00115301	MADTEE00115302
MADTEE00115305	MADTEE00115305
MADTEE00115318	MADTEE00115318
MADTEE00115321	MADTEE00115322
MADTEE00115351	MADTEE00115352

Bates Begin	Bates End
MADTBB02408959	MADTBB02408961
MADTEE00115354	MADTEE00115354
MADTEE00115358	MADTEE00115359
MADTEE00115362	MADTEE00115362
MADTEE00115365	MADTEE00115365
MADTEE00115367	MADTEE00115367
MADTEE00115370	MADTEE00115370
MADTEE00115374	MADTEE00115374
MADTEE00115381	MADTEE00115382
MADTEE00115423	MADTEE00115424
MADTEE00115430	MADTEE00115430
MADTEE00115436	MADTEE00115436
MADTEE00115439	MADTEE00115439
MADTEE00115443	MADTEE00115443
MADTEE00115448	MADTEE00115448
MADTEE00115457	MADTEE00115457
MADTEE00115465	MADTEE00115465
MADTEE00115469	MADTEE00115469
MADTEE00115495	MADTEE00115496
MADTEE00115500	MADTEE00115501
MADTEE00115505	MADTEE00115505
MADTEE00115508	MADTEE00115508
MADTEE00115510	MADTEE00115510
MADTEE00115531	MADTEE00115531
MADTEE00115533	MADTEE00115533
MADTEE00115539	MADTEE00115539
MADTEE00115545	MADTEE00115546
MADTEE00115565	MADTEE00115565
MADTEE00115572	MADTEE00115572
MADTEE00115574	MADTEE00115574
MADTEE00115585	MADTEE00115585
MADTEE00115593	MADTEE00115597
MADTEE00115602	MADTEE00115603
MADTEE00115642	MADTEE00115642
MADTEE00115681	MADTEE00115682

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End
MADTEE00115705	MADTEE00115705
MADTEE00115750	MADTEE00115751
MADTEE00115764	MADTEE00115765
MADTEE00115781	MADTEE00115781
MADTEE00115784	MADTEE00115784
MADTEE00115787	MADTEE00115787
MADTEE00115823	MADTEE00115824
MADTEE00115828	MADTEE00115829
MADTEE00115842	MADTEE00115845
MADTEE00115851	MADTEE00115851
MADTEE00115854	MADTEE00115854
MADTEE00115861	MADTEE00115861
MADTEE00115864	MADTEE00115865
MADTEE00115867	MADTEE00115867
MADTEE00115869	MADTEE00115869
MADTEE00115874	MADTEE00115875
MADTEE00115877	MADTEE00115877
MADTEE00115879	MADTEE00115879
MADTEE00115883	MADTEE00115885
MADTEE00115891	MADTEE00115891
MADTEE00115896	MADTEE00115897
MADTEE00115900	MADTEE00115901
MADTEE00115904	MADTEE00115904
MADTEE00115910	MADTEE00115910
MADTEE00115933	MADTEE00115933
MADTEE00115939	MADTEE00115939
MADTEE00115964	MADTEE00115964
MADTEE00115970	MADTEE00115970
MADTEE00115972	MADTEE00115972
MADTEE00115979	MADTEE00115979
MADTEE00115984	MADTEE00115985
MADTEE00116004	MADTEE00116005
MADTEE00116014	MADTEE00116014
MADTEE00116020	MADTEE00116020
MADTEE00116025	MADTEE00116025

Bates Begin	Bates End
MADTEE00115689	MADTEE00115689
MADTEE00116029	MADTEE00116029
MADTEE00116031	MADTEE00116032
MADTEE00116047	MADTEE00116047
MADTEE00116050	MADTEE00116050
MADTEE00116056	MADTEE00116057
MADTEE00116059	MADTEE00116060
MADTEE00116066	MADTEE00116066
MADTEE00116070	MADTEE00116070
MADTEE00116073	MADTEE00116073
MADTEE00116076	MADTEE00116076
MADTEE00116104	MADTEE00116104
MADTEE00116106	MADTEE00116106
MADTEE00116116	MADTEE00116116
MADTEE00116120	MADTEE00116120
MADTEE00116123	MADTEE00116123
MADTEE00116151	MADTEE00116151
MADTEE00116154	MADTEE00116154
MADTEE00116173	MADTEE00116175
MADTEE00116184	MADTEE00116190
MADTEE00116195	MADTEE00116195
MADTEE00116202	MADTEE00116203
MADTEE00116207	MADTEE00116207
MADTEE00116213	MADTEE00116214
MADTEE00116218	MADTEE00116218
MADTEE00116225	MADTEE00116226
MADTEE00116230	MADTEE00116230
MADTEE00116232	MADTEE00116233
MADTEE00116235	MADTEE00116236
MADTEE00116238	MADTEE00116238
MADTEE00116241	MADTEE00116241
MADTEE00116244	MADTEE00116244
MADTEE00116263	MADTEE00116263
MADTEE00116277	MADTEE00116277
MADTEE00116293	MADTEE00116296

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End
MADTEE00116300	MADTEE00116300
MADTEE00116303	MADTEE00116304
MADTEE00116324	MADTEE00116324
MADTEE00116327	MADTEE00116327
MADTEE00116338	MADTEE00116338
MADTEE00116339	MADTEE00116340
MADTEE00116343	MADTEE00116345
MADTEE00116352	MADTEE00116352
MADTEE00116354	MADTEE00116354
MADTEE00116358	MADTEE00116359
MADTEE00116361	MADTEE00116362
MADTEE00116375	MADTEE00116375
MADTEE00116382	MADTEE00116382
MADTEE00116385	MADTEE00116385
MADTEE00116389	MADTEE00116390
MADTEE00116394	MADTEE00116394
MADTEE00116398	MADTEE00116399
MADTEE00116404	MADTEE00116404
MADTEE00116414	MADTEE00116414
MADTEE00116441	MADTEE00116441
MADTEE00116457	MADTEE00116457
MADTEE00116458	MADTEE00116458
MADTEE00116474	MADTEE00116475
MADTEE00116484	MADTEE00116485
MADTEE00116487	MADTEE00116487
MADTEE00116806	MADTEE00116806
MADTEE00116839	MADTEE00116839
MADTEE00116877	MADTEE00116877
MADTEE00116887	MADTEE00116887
MADTEE00310039	MADTEE00310040
MADTEE00349333	MADTEE00349333
MADTEE00349335	MADTEE00349335
MADTEE00349337	MADTEE00349337
MADTEE00349426	MADTEE00349426
MADTEE00349454	MADTEE00349455

Bates Begin	Bates End
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MADTEE00349522	MADTEE00349522
MADTEE00349524	MADTEE00349524
MADTEE00349526	MADTEE00349526
MADTEE00349573	MADTEE00349575
MADTEE00349578	MADTEE00349578
MADTEE00349589	MADTEE00349589
MADTEE00349607	MADTEE00349609
MADTEE00349636	MADTEE00349637
MADTEE00349644	MADTEE00349645
MADTEE00349646	MADTEE00349647
MADTEE00349670	MADTEE00349670
MADTEE00351913	MADTEE00351913
MADTEE00351918	MADTEE00351919
MADTEE00351954	MADTEE00351955
MADTEE00351958	MADTEE00351958
MADTEE00351960	MADTEE00351964
MADTEE00352046	MADTEE00352049
MADTEE00352057	MADTEE00352058
MADTEE00352083	MADTEE00352083
MADTEE00352092	MADTEE00352092
MADTEE00409248	MADTEE00409303
MADTEE00458310	MADTEE00458310
MADTEE00459201	MADTEE00459201
MADTEE00499063	MADTEE00499063
MADTEE00500378	MADTEE00500380
MADTEE00556462	MADTEE00556462
MADTEE00599279	MADTEE00599279
MADTEE00599377	MADTEE00599377
MADTEE00602597	MADTEE00602598
MADTEE00602722	MADTEE00602722
MADTEE00631260	MADTEE00631260
MADTEE00632093	MADTEE00632093
MADTEE00635682	MADTEE00635682
MADTEE00644166	MADTEE00644166

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End
MADTEE00644500	MADTEE00644502
MADTEE00644722	MADTEE00644722
MADTEE00644726	MADTEE00644726
MADTEE00644836	MADTEE00644836
MADTEE00644941	MADTEE00644941
MADTEE00645213	MADTEE00645213
MADTEE00645599	MADTEE00645599
MADTEE00645610	MADTEE00645610
MADTEE00691927	MADTEE00695273
MADTEE00695278	MADTEE00696201
MADTEE00696203	MADTEE00701130
MADTEE00716911	MADTEE00716927
MADTEE00716946	MADTEE00716950
MADTEE00726635	MADTEE00726765
MADTEE00726766	MADTEE00726823
MADTEE00726797	MADTEE00726884
MADTEE00726824	MADTEE00726913
MADTEE00727240	MADTEE00727244
MADTEE00727245	MADTEE00727248
MADTEE00727276	MADTEE00727281
MADTEE00727286	MADTEE00727286
MADTEE00727287	MADTEE00727294
MADTEE00727351	MADTEE00727353
MADTNN00110570	MADTNN00110575
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MADTSS00329483	MADTSS00329483
MADTSS00336193	MADTSS00336193
MADTSS00336196	MADTSS00336196
MADTSS00336202	MADTSS00336202
MADTSS00336205	MADTSS00336205
MADTSS00336211	MADTSS00336211
MADTSS00336213	MADTSS00336213
MADTSS00336218	MADTSS00336218
MADTSS00336219	MADTSS00336219
MADTSS00336228	MADTSS00336228

Bates Begin	Bates End
MADTEE00644204	MADTEE00644205
MADTSS00336232	MADTSS00336232
MADTSS00340111	MADTSS00340111
MADTSS00382689	MADTSS00382689
MADTSS00382692	MADTSS00382692
MADTSS01160128	MADTSS01160128
MADTSS01160152	MADTSS01160152
MADTSS01160163	MADTSS01160163
MADTSS01160165	MADTSS01160165
MADTSS01160167	MADTSS01160167
MADTSS01160170	MADTSS01160198
MADTSS01160199	MADTSS01160204
MADTSS01160206	MADTSS01160206
MADTSS01160208	MADTSS01160208
MADTSS01162787	MADTSS01162793
MADTSS01162796	MADTSS01162796
MADTSS01212898	MADTSS01212900
MADTSS01212904	MADTSS01212904
MADTSS01327707	MADTSS01327709
MADTSS01327712	MADTSS01327715
MADTSS01327817	MADTSS01327817
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MADWAA00004137	MADWAA00004138
MADWAA00010198	MADWAA00010198
MADWAA00017331	MADWAA00017332
MADWAA00017334	MADWAA00017335
MADWAA00017343	MADWAA00017343
MADWAA00017360	MADWAA00017360
MADWAA00017371	MADWAA00017371
MADWAA00017384	MADWAA00017384
MADWAA00017401	MADWAA00017407
MADWAA00017418	MADWAA00017419
MADWAA00017446	MADWAA00017446

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End
MADWAA00017495	MADWAA00017497
MADWAA00017504	MADWAA00017510
MADWAA00017557	MADWAA00017557
MADWAA00017560	MADWAA00017560
MADWAA00017592	MADWAA00017592
MADWAA00017602	MADWAA00017602
MADWAA00017605	MADWAA00017605
MADWAA00017609	MADWAA00017609
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MADWAA00017624	MADWAA00017626
MADWAA00017667	MADWAA00017669
MADWAA00017682	MADWAA00017682
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MADWAA00017736	MADWAA00017741
MADWAA00017745	MADWAA00017746
MADWAA00017753	MADWAA00017757
MADWAA00017759	MADWAA00017778
MADWAA00017786	MADWAA00017786
MADWAA00017787	MADWAA00017787
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MADWAA00017804	MADWAA00017805
MADWAA00017806	MADWAA00017807
MADWAA00017821	MADWAA00017823
MADWAA00017833	MADWAA00017833
MADWAA00017882	MADWAA00017882
MADWAA00017885	MADWAA00017901
MADWAA00017903	MADWAA00017903
MADWAA00026582	MADWAA00026583
MADWAA00028713	MADWAA00028714
MADWAA00028716	MADWAA00028716
MADWAA00028718	MADWAA00028718
MADWAA00028885	MADWAA00028885
MADWAA00028934	MADWAA00028934
MADWAA00029203	MADWAA00029203

Bates Begin	Bates End
MADWAA00017489	MADWAA00017489
MADWAA00029274	MADWAA00029274
MADWAA00029399	MADWAA00029399
MADWAA00029702	MADWAA00029702
MADWAA00030101	MADWAA00030101
MADWAA00030151	MADWAA00030151
MADWAA00030377	MADWAA00030377
MADWAA00037195	MADWAA00037195
MADWAA00038379	MADWAA00038379
MADWAA00038598	MADWAA00038685
MADWAA00038686	MADWAA00038687
MADWAA00038688	MADWAA00038700
MADWAA00038705	MADWAA00039262
MADWAA00039264	MADWAA00039937
MADWAA00039939	MADWAA00040516
MADWAA00040518	MADWAA00040518
MADWAA00040520	MADWAA00040671
MADWAA00040673	MADWAA00041370
MADWAA00041372	MADWAA00041492
MADWAA00041494	MADWAA00042135
MADWAA00043870	MADWAA00043871
MADWAA00043872	MADWAA00043876
MADWAA00043877	MADWAA00044766
MADWAA00044767	MADWAA00044767
MADWAA00044769	MADWAA00044769
MADWAA00044771	MADWAA00044908
MADWAA00048071	MADWAA00048162
MADWAA00048163	MADWAA00048167
MADWAA00048168	MADWAA00048169
MADWAA00048170	MADWAA00048945
MADWAA00048946	MADWAA00048946
MADWAA00048948	MADWAA00048948
MADWAA00048950	MADWAA00048950
MADWAA00048952	MADWAA00049111
MADWAA00049112	MADWAA00049199

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End
MADWAA00049202	MADWAA00049206
MADWAA00049208	MADWAA00049214
MADWAA00049216	MADWAA00049921
MADWAA00049922	MADWAA00049922
MADWAA00049924	MADWAA00050070
MADWAA00051674	MADWAA00051783
MADWAA00051784	MADWAA00051785
MADWAA00051786	MADWAA00051798
MADWAA00051799	MADWAA00053240
MADWAA00053241	MADWAA00053241
MADWAA00053243	MADWAA00053251
MADWAA00053253	MADWAA00053283
MADWAA00053285	MADWAA00053366
MADWAA00053367	MADWAA00054718
MADWAA00056483	MADWAA00056484
MADWAA00056485	MADWAA00056492
MADWAA00056493	MADWAA00057108
MADWAA00057110	MADWAA00057587
MADWAA00057588	MADWAA00057588
MADWAA00057590	MADWAA00057590
MADWAA00057592	MADWAA00057592
MADWAA00057594	MADWAA00057594
MADWAA00057596	MADWAA00057727
MADWAA00062754	MADWAA00062754
MADWAA00062765	MADWAA00062973
MADWAA00062975	MADWAA00063824
MADWAA00063825	MADWAA00063825
MADWAA00063827	MADWAA00063827
MADWAA00063829	MADWAA00063950
MADWAA00063952	MADWAA00064707
MADWAA00064709	MADWAA00065484
MADWAA00065486	MADWAA00066299
MADWAA00066411	MADWAA00066411
MADWAA00066413	MADWAA00066413
MADWAA00066415	MADWAA00066548

Bates Begin	Bates End
MADWAA00049200	MADWAA00049201
MADWAA00066549	MADWAA00066551
MADWAA00066553	MADWAA00066616
MADWAA00066618	MADWAA00067279
MADWAA00067421	MADWAA00067803
MADWAA00067805	MADWAA00068772
MADWAA00068773	MADWAA00068773
MADWAA00068775	MADWAA00068896
MADWAA00068897	MADWAA00070352
MADWAA00072074	MADWAA00072075
MADWAA00072183	MADWAA00072766
MADWAA00072767	MADWAA00072767
MADWAA00072769	MADWAA00072980
MADWAA00072981	MADWAA00073424
MADWAA00075113	MADWAA00075854
MADWAA00075948	MADWAA00076221
MADWAA00076222	MADWAA00076222
MADWAA00076224	MADWAA00076343
MADWAA00076344	MADWAA00076719
MADWAA00076815	MADWAA00076815
MADWAA00076817	MADWAA00076929
MADWAA00076931	MADWAA00077626
MADWAA00083479	MADWAA00083479
MADWAA00083481	MADWAA00083481
MADWAA00083483	MADWAA00083626
MADWAA00085470	MADWAA00085492
MADWAA00085839	MADWAA00085840
MADWAA00085841	MADWAA00085852
MADWAA00085853	MADWAA00085942
MADWAA00085949	MADWAA00086782
MADWAA00086783	MADWAA00086783
MADWAA00086785	MADWAA00086994
MADWAA00086995	MADWAA00086996
MADWAA00086997	MADWAA00087096
MADWAA00087097	MADWAA00087112

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End
MADWAA00087117	MADWAA00087336
MADWAA00087337	MADWAA00089287
MADWAA00089289	MADWAA00089904
MADWAA00095123	MADWAA00095124
MADWAA00095545	MADWAA00095546
MADWAA00097307	MADWAA00097308
MADWAA00097309	MADWAA00097314
MADWAA00097315	MADWAA00097396
MADWAA00097397	MADWAA00098110
MADWAA00098111	MADWAA00098318
MADWAA00098319	MADWAA00098320
MADWAA00098321	MADWAA00098326
MADWAA00098416	MADWAA00098416
MADWAA00098418	MADWAA00098603
MADWAA00098604	MADWAA00099008
MADWAA00099010	MADWAA00099401
MADWAA00099930	MADWAA00099931
MADWAA00099932	MADWAA00099935
MADWAA00099936	MADWAA00100001
MADWAA00100002	MADWAA00100485
MADWAA00100486	MADWAA00100667
MADWAA00100668	MADWAA00100915
MADWAA00102648	MADWAA00102649
MADWAA00102650	MADWAA00102664
MADWAA00102758	MADWAA00103846
MADWAA00103848	MADWAA00104974
MADWAA00104976	MADWAA00105235
MADWAA00105236	MADWAA00105435
MADWAA00105717	MADWAA00105717
MADWAA00109966	MADWAA00110941
MADWAA00110942	MADWAA00110942
MADWAA00110944	MADWAA00110944
MADWAA00110946	MADWAA00111099
MADWAA00111100	MADWAA00111796
MADWAA00111798	MADWAA00112719

Bates Begin	Bates End
MADWAA00087115	MADWAA00087115
MADWAA00115177	MADWAA00115700
MADWAA00115701	MADWAA00115701
MADWAA00115703	MADWAA00115850
MADWAA00115851	MADWAA00116290
MADWAA00116396	MADWAA00116397
MADWAA00116399	MADWAA00116399
MADWAA00116452	MADWAA00118723
MADWAA00118724	MADWAA00118873
MADWAA00118874	MADWAA00119511
MADWAA00119623	MADWAA00119945
MADWAA00119947	MADWAA00119947
MADWAA00119949	MADWAA00120368
MADWAA00120369	MADWAA00120369
MADWAA00120371	MADWAA00120371
MADWAA00120373	MADWAA00120516
MADWAA00122154	MADWAA00122154
MADWAA00122156	MADWAA00122156
MADWAA00122158	MADWAA00122158
MADWAA00122160	MADWAA00122301
MADWAA00122302	MADWAA00124953
MADWAA00127474	MADWAA00128601
MADWAA00128602	MADWAA00128602
MADWAA00128604	MADWAA00128604
MADWAA00128606	MADWAA00128781
MADWAA00128897	MADWAA00129404
MADWAA00129405	MADWAA00129405
MADWAA00129407	MADWAA00129558
MADWAA00129560	MADWAA00129953
MADWAA00130353	MADWAA00130354
MADWAA00131312	MADWAA00131313
MADWAA00131385	MADWAA00131386
MADWAA00131387	MADWAA00131404
MADWAA00131405	MADWAA00131494
MADWAA00131495	MADWAA00132862

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End
MADWAA00139875	MADWAA00139881
MADWAA00139976	MADWAA00139976
MADWAA00139978	MADWAA00139978
MADWAA00139980	MADWAA00140157
MADWAA00140158	MADWAA00141195
MADWAA00142972	MADWAA00142973
MADWAA00142974	MADWAA00143060
MADWAA00142974	MADWAA00142978
MADWAA00143062	MADWAA00143779
MADWAA00143780	MADWAA00143780
MADWAA00143782	MADWAA00143969
MADWAA00145760	MADWAA00145761
MADWAA00145765	MADWAA00145770
MADWAA00145771	MADWAA00145834
MADWAA00145836	MADWAA00146577
MADWAA00146578	MADWAA00146578
MADWAA00146580	MADWAA00146767
MADWAA00146768	MADWAA00146769
MADWAA00146770	MADWAA00146774
MADWAA00146775	MADWAA00146866
MADWAA00146867	MADWAA00147110
MADWAA00147111	MADWAA00147111
MADWAA00147113	MADWAA00147113
MADWAA00147115	MADWAA00147332
MADWAA00147333	MADWAA00147868
MADWAA00147869	MADWAA00147870
MADWAA00147871	MADWAA00147885
MADWAA00147886	MADWAA00148001
MADWAA00148003	MADWAA00150479
MADWAA00150481	MADWAA00151496
MADWAA00151497	MADWAA00151708
MADWAA00151709	MADWAA00152346
MADWAA00152347	MADWAA00152347
MADWAA00152349	MADWAA00152552
MADWAA00152553	MADWAA00152928

Bates Begin	Bates End
MADWAA00139873	MADWAA00139874
MADWAA00154924	MADWAA00154939
MADWAA00154941	MADWAA00155532
MADWAA00155535	MADWAA00155850
MADWAA00155852	MADWAA00157510
MADWAA00157511	MADWAA00157536
MADWAA00157537	MADWAA00157736
MADWAA00157739	MADWAA00157958
MADWAA00159129	MADWAA00159151
MADWAA00159153	MADWAA00160261
MADWAA00160324	MADWAA00160347
MADWAA00160348	MADWAA00161403
MADWAA00161462	MADWAA00163125
MADWAA00163192	MADWAA00163209
MADWAA00163210	MADWAA00163592
MADWAA00163594	MADWAA00163659
MADWAA00163786	MADWAA00163803
MADWAA00163804	MADWAA00164188
MADWAA00164190	MADWAA00165456
MADWAA00165457	MADWAA00165457
MADWAA00165459	MADWAA00165484
MADWAA00165485	MADWAA00165559
MADWAA00165561	MADWAA00166192
MADWAA00167061	MADWAA00167080
MADWAA00167081	MADWAA00168390
MADWAA00168465	MADWAA00170342
MADWAA00173050	MADWAA00173050
MADWAA00173052	MADWAA00173062
MADWAA00173065	MADWAA00173856
MADWAA00174952	MADWAA00174965
MADWAA00174966	MADWAA00175803
MADWAA00182284	MADWAA00182287
MADWAA00182291	MADWAA00182428
MADWAA00183297	MADWAA00183372
MADWAA00183373	MADWAA00183387

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End
MADWAA00184733	MADWAA00184818
MADWAA00184819	MADWAA00184821
MADWAA00184822	MADWAA00184830
MADWAA00184835	MADWAA00185352
MADWAA00185353	MADWAA00185494
MADWAA00185495	MADWAA00185908
MADWAA00187932	MADWAA00188082
MADWAA00188084	MADWAA00188086
MADWAA00188421	MADWAA00188427
MADWAA00188428	MADWAA00188429
MADWAA00188430	MADWAA00188468
MADWAA00188471	MADWAA00188801
MADWAA00188803	MADWAA00189192
MADWAA00189193	MADWAA00189260
MADWAA00189261	MADWAA00189262
MADWAA00189263	MADWAA00189270
MADWAA00189271	MADWAA00189684
MADWAA00189687	MADWAA00189687
MADWAA00189689	MADWAA00189822
MADWAA00189823	MADWAA00190392
MADWAA00190395	MADWAA00190614
MADWAA00190910	MADWAA00190985
MADWAA00190986	MADWAA00190987
MADWAA00190988	MADWAA00190994
MADWAA00190995	MADWAA00191418
MADWAA00191419	MADWAA00191419
MADWAA00191421	MADWAA00191580
MADWAA00191581	MADWAA00191597
MADWAA00191599	MADWAA00192504
MADWAA00193339	MADWAA00194922
MADWAA00194924	MADWAA00194940
MADWAA00194942	MADWAA00194942
MADWAA00194944	MADWAA00194945
MADWAA00194946	MADWAA00195056
MADWAA00195058	MADWAA00195058

Bates Begin	Bates End
MADWAA00183388	MADWAA00183389
MADWAA00195060	MADWAA00195112
MADWAA00195114	MADWAA00196539
MADWAA00196674	MADWAA00198996
MADWAA00198997	MADWAA00199013
MADWAA00199015	MADWAA00199015
MADWAA00199017	MADWAA00199018
MADWAA00199019	MADWAA00199526
MADWAA00199658	MADWAA00199660
MADWAA00199662	MADWAA00199663
MADWAA00199664	MADWAA00199992
MADWAA00199994	MADWAA00200256
MADWAA00200258	MADWAA00200393
MADWAA00203196	MADWAA00203198
MADWAA00203200	MADWAA00203302
MADWAA00203304	MADWAA00203962
MADWAA00203964	MADWAA00204255
MADWAA00205496	MADWAA00206050
MADWAA00206052	MADWAA00206052
MADWAA00206054	MADWAA00206071
MADWAA00206072	MADWAA00206077
MADWAA00206078	MADWAA00206829
MADWAA00208816	MADWAA00208817
MADWAA00208818	MADWAA00209815
MADWAA00209905	MADWAA00209906
MADWAA00209907	MADWAA00209912
MADWAA00209913	MADWAA00210734
MADWAA00210846	MADWAA00210885
MADWAA00210886	MADWAA00210889
MADWAA00210890	MADWAA00211959
MADWAA00212778	MADWAA00212778
MADWAA00212780	MADWAA00212782
MADWAA00212784	MADWAA00212787
MADWAA00212788	MADWAA00213066
MADWAA00213068	MADWAA00213420

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End
MADWAA00213672	MADWAA00213679
MADWAA00219788	MADWAA00219788
MADWAA00219790	MADWAA00219853
MADWAA00219854	MADWAA00220673
MADWAA00220764	MADWAA00221503
MADWAA00221504	MADWAA00221504
MADWAA00221506	MADWAA00221559
MADWAA00221698	MADWAA00221699
MADWAA00221700	MADWAA00221700
MADWAA00221702	MADWAA00221755
MADWAA00221756	MADWAA00222399
MADWAA00222525	MADWAA00224103
MADWAA00224105	MADWAA00224422
MADWAA00224423	MADWAA00224423
MADWAA00224425	MADWAA00224474
MADWAA00225280	MADWAA00225280
MADWAA00226423	MADWAA00226439
MADWAA00226441	MADWAA00227105
MADWAA00227107	MADWAA00227810
MADWAA00227811	MADWAA00227811
MADWAA00227813	MADWAA00227870
MADWAA00227871	MADWAA00229292
MADWAA00229406	MADWAA00230199
MADWAA00230200	MADWAA00230200
MADWAA00230202	MADWAA00230255
MADWAA00230257	MADWAA00230258
MADWAA00232930	MADWAA00233385
MADWAA00233386	MADWAA00233441
MADWAA00233442	MADWAA00233880
MADWAA00233882	MADWAA00235555
MADWAA00235692	MADWAA00236329
MADWAA00236330	MADWAA00236391
MADWAA00236393	MADWAA00236621
MADWAA00236623	MADWAA00238167
MADWAA00238169	MADWAA00238524

Bates Begin	Bates End
MADWAA00213422	MADWAA00213670
MADWAA00238801	MADWAA00238801
MADWAA00238803	MADWAA00238804
MADWAA00239983	MADWAA00239983
MADWAA00242269	MADWAA00242350
MADWAA00242351	MADWAA00242358
MADWAA00242359	MADWAA00242360
MADWAA00242363	MADWAA00242694
MADWAA00242695	MADWAA00242885
MADWAA00242887	MADWAA00242887
MADWAA00242889	MADWAA00243310
MADWAA00243311	MADWAA00243384
MADWAA00243385	MADWAA00243391
MADWAA00243392	MADWAA00243393
MADWAA00243395	MADWAA00243532
MADWAA00243533	MADWAA00244476
MADWAA00244477	MADWAA00244478
MADWAA00244480	MADWAA00244486
MADWAA00244487	MADWAA00244560
MADWAA00244561	MADWAA00244693
MADWAA00244695	MADWAA00245698
MADWAA00247349	MADWAA00247350
MADWAA00247351	MADWAA00247363
MADWAA00247446	MADWAA00248526
MADWAA00248528	MADWAA00249059
MADWAA00249060	MADWAA00249061
MADWAA00249062	MADWAA00249989
MADWAA00249990	MADWAA00249990
MADWAA00249992	MADWAA00250149
MADWAA00253260	MADWAA00253343
MADWAA00253344	MADWAA00253350
MADWAA00253351	MADWAA00253352
MADWAA00253353	MADWAA00253353
MADWAA00253355	MADWAA00253355
MADWAA00253357	MADWAA00253518

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End
MADWAA00257807	MADWAA00257886
MADWAA00257887	MADWAA00257902
MADWAA00257903	MADWAA00257904
MADWAA00257905	MADWAA00257906
MADWAA00257907	MADWAA00258319
MADWAA00258321	MADWAA00260564
MADWAA00260565	MADWAA00260756
MADWAA00261617	MADWAA00261729
MADWAA00261731	MADWAA00262311
MADWAA00262313	MADWAA00262429
MADWAA00262431	MADWAA00262578
MADWAA00262663	MADWAA00262679
MADWAA00262681	MADWAA00262715
MADWAA00262717	MADWAA00263210
MADWAA00263812	MADWAA00264512
MADWAA00264514	MADWAA00265665
MADWAA00265668	MADWAA00265944
MADWAA00265946	MADWAA00266229
MADWAA00266398	MADWAA00266406
MADWAA00266408	MADWAA00266408
MADWAA00266410	MADWAA00266411
MADWAA00266412	MADWAA00266412
MADWAA00266414	MADWAA00266658
MADWAA00266660	MADWAA00267673
MADWAA00267675	MADWAA00268515
MADWAA00268517	MADWAA00269903
MADWAA00271711	MADWAA00273208
MADWAA00273358	MADWAA00273361
MADWAA00273362	MADWAA00273379
MADWAA00273380	MADWAA00274795
MADWAA00275794	MADWAA00275796
MADWAA00275798	MADWAA00275799
MADWAA00275800	MADWAA00275832
MADWAA00275834	MADWAA00275940
MADWAA00275942	MADWAA00276228

Bates Begin	Bates End
MADWAA00253519	MADWAA00254414
MADWAA00276230	MADWAA00276664
MADWAA00276666	MADWAA00276740
MADWAA00276742	MADWAA00276927
MADWAA00277076	MADWAA00277078
MADWAA00277080	MADWAA00277081
MADWAA00277082	MADWAA00278307
MADWAA00278464	MADWAA00278989
MADWAA00278990	MADWAA00278990
MADWAA00278992	MADWAA00278993
MADWAA00278994	MADWAA00279038
MADWAA00279040	MADWAA00279435
MADWAA00279520	MADWAA00279522
MADWAA00279524	MADWAA00279529
MADWAA00279530	MADWAA00279970
MADWAA00279972	MADWAA00279972
MADWAA00279974	MADWAA00280066
MADWAA00280068	MADWAA00280146
MADWAA00280148	MADWAA00280148
MADWAA00280150	MADWAA00280521
MADWAA00284629	MADWAA00284682
MADWAA00284684	MADWAA00285415
MADWAA00285417	MADWAA00285735
MADWAA00285737	MADWAA00285930
MADWAA00285932	MADWAA00287257
MADWAA00287328	MADWAA00287330
MADWAA00287332	MADWAA00287335
MADWAA00287336	MADWAA00288032
MADWAA00288034	MADWAA00288037
MADWAA00288143	MADWAA00290728
MADWAA00290729	MADWAA00290734
MADWAA00290735	MADWAA00290737
MADWAA00290739	MADWAA00290739
MADWAA00290741	MADWAA00290741
MADWAA00290743	MADWAA00290743

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End
MADWAA00291294	MADWAA00291298
MADWAA00291300	MADWAA00291306
MADWAA00291308	MADWAA00291868
MADWAA00291870	MADWAA00292032
MADWAA00292034	MADWAA00292168
MADWAA00292170	MADWAA00292574
MADWAA00292576	MADWAA00292723
MADWAA00292811	MADWAA00292811
MADWAA00292813	MADWAA00292821
MADWAA00292823	MADWAA00292834
MADWAA00292835	MADWAA00292839
MADWAA00292841	MADWAA00292868
MADWAA00292870	MADWAA00293698
MADWAA00293793	MADWAA00294995
MADWAA00294997	MADWAA00295103
MADWAA00295105	MADWAA00295109
MADWAA00295111	MADWAA00295182
MADWAA00295264	MADWAA00295268
MADWAA00295270	MADWAA00295272
MADWAA00295274	MADWAA00295298
MADWAA00295300	MADWAA00296637
MADWAA00296708	MADWAA00296708
MADWAA00296710	MADWAA00296711
MADWAA00296712	MADWAA00297233
MADWAA00297331	MADWAA00297338
MADWAA00297339	MADWAA00297729
MADWAA00297731	MADWAA00297777
MADWAA00297779	MADWAA00297919
MADWAA00297921	MADWAA00297947
MADWAA00297949	MADWAA00297961
MADWAA00297963	MADWAA00298089
MADWAA00298091	MADWAA00299094
MADWAA00299096	MADWAA00299834
MADWAA00299836	MADWAA00299951
MADWAA00299952	MADWAA00299956

Bates Begin	Bates End
MADWAA00290745	MADWAA00291212
MADWAA00299958	MADWAA00300172
MADWAA00300174	MADWAA00300486
MADWAA00300488	MADWAA00300756
MADWAA00300758	MADWAA00300791
MADWAA00301727	MADWAA00301731
MADWAA00301733	MADWAA00301736
MADWAA00301737	MADWAA00303054
MADWAA00303055	MADWAA00303062
MADWAA00303063	MADWAA00303760
MADWAA00303767	MADWAA00304282
MADWAA00304289	MADWAA00305093
MADWAA00305095	MADWAA00305214
MADWAA00305676	MADWAA00307216
MADWAA00307218	MADWAA00307915
MADWAA00307916	MADWAA00307916
MADWAA00307918	MADWAA00307979
MADWAA00307980	MADWAA00308749
MADWAA00308861	MADWAA00310110
MADWAA00310111	MADWAA00310111
MADWAA00310113	MADWAA00310180
MADWAA00310181	MADWAA00311570
MADWAA00313711	MADWAA00313711
MADWAA00313713	MADWAA00313766
MADWAA00313767	MADWAA00314820
MADWAA00316197	MADWAA00316197
MADWAA00316199	MADWAA00316254
MADWAA00316255	MADWAA00317034
MADWAA00319298	MADWAA00320141
MADWAA00320142	MADWAA00320142
MADWAA00320144	MADWAA00320299
MADWAA00321524	MADWAA00322085
MADWAA00322086	MADWAA00322132
MADWAA00322134	MADWAA00322557
MADWAA00322696	MADWAA00323367

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End
MADWAA00323370	MADWAA00323525
MADWAA00323527	MADWAA00323528
MADWAA00323659	MADWAA00323659
MADWAA00323661	MADWAA00323720
MADWAA00323721	MADWAA00324488
MADWAA00331827	MADWAA00332760
MADWAA00332761	MADWAA00332811
MADWAA00332939	MADWAA00332940
MADWAA00332950	MADWAA00332951
MADWAA00332953	MADWAA00334256
MADWAA00334257	MADWAA00334257
MADWAA00334259	MADWAA00334315
MADWAA00334420	MADWAA00334420
MADWAA00334422	MADWAA00334475
MADWAA00334476	MADWAA00335377
MADWAA00335525	MADWAA00336696
MADWAA00336817	MADWAA00338286
MADWAA00338287	MADWAA00338287
MADWAA00338289	MADWAA00338342
MADWAA00338343	MADWAA00339502
MADWAA00339619	MADWAA00341016
MADWAA00341017	MADWAA00341017
MADWAA00341019	MADWAA00341076
MADWAA00341077	MADWAA00342324
MADWAA00348863	MADWAA00348863
MADWAA00348865	MADWAA00348915
MADWAA00348917	MADWAA00348926
MADWAA00348927	MADWAA00349664
MADWAA00349666	MADWAA00350116
MADWAA00350118	MADWAA00350547
MADWAA00350549	MADWAA00350554
MADWAA00350679	MADWAA00350679
MADWAA00350681	MADWAA00350730
MADWAA00350731	MADWAA00351036
MADWAA00351039	MADWAA00351802

Bates Begin	Bates End
MADWAA00323368	MADWAA00323368
MADWAA00351901	MADWAA00351959
MADWAA00351961	MADWAA00352850
MADWAA00354673	MADWAA00354674
MADWAA00354675	MADWAA00355569
MADWAA00359610	MADWAA00359623
MADWAA00359624	MADWAA00360493
MADWAA00360495	MADWAA00361340
MADWAA00361342	MADWAA00361406
MADWAA00361408	MADWAA00362196
MADWAA00362198	MADWAA00362441
MADWAA00362941	MADWAA00362946
MADWAA00362947	MADWAA00363698
MADWAA00363833	MADWAA00363844
MADWAA00363846	MADWAA00365087
MADWAA00366207	MADWAA00367260
MADWAA00367261	MADWAA00367264
MADWAA00367370	MADWAA00367377
MADWAA00367378	MADWAA00367850
MADWAA00367852	MADWAA00368367
MADWAA00371288	MADWAA00372588
MADWAA00372590	MADWAA00372595
MADWAA00372596	MADWAA00372613
MADWAA00372614	MADWAA00372615
MADWAA00372618	MADWAA00372622
MADWAA00372625	MADWAA00373864
MADWAA00373989	MADWAA00374267
MADWAA00374269	MADWAA00375968
MADWAA00375970	MADWAA00376069
MADWAA00376070	MADWAA00376085
MADWAA00376086	MADWAA00377045
MADWAA00377059	MADWAA00377062
MADWAA00377059	MADWAA00377062
MADWAA00377065	MADWAA00377070
MADWAA00377071	MADWAA00378164

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End
MADWAA00378369	MADWAA00378369
MADWAA00378371	MADWAA00378486
MADWAA00378487	MADWAA00378494
MADWAA00378495	MADWAA00378498
MADWAA00378499	MADWAA00378566
MADWAA00378600	MADWAA00378605
MADWAA00378606	MADWAA00378606
MADWAA00378608	MADWAA00379567
MADWAA00379568	MADWAA00379687
MADWAA00379688	MADWAA00379695
MADWAA00379696	MADWAA00379699
MADWAA00379700	MADWAA00379769
MADWAA00379770	MADWAA00380035
MADWAA00380036	MADWAA00380090
MADWAA00380092	MADWAA00380165
MADWAA00380166	MADWAA00380489
MADWAA00380517	MADWAA00381326
MADWAA00381882	MADWAA00381882
MADWAA00382284	MADWAA00382284
MADWAA00383562	MADWAA00383585
MADWAA00383851	MADWAA00383872
MADWAA00384156	MADWAA00384156
MADWAA00384158	MADWAA00384158
MADWAA00384160	MADWAA00384160
MADWAA00384162	MADWAA00384162
MADWAA00384172	MADWAA00384183
MADWAA00384184	MADWAA00384289
MADWAA00384291	MADWAA00384294
MADWAA00384324	MADWAA00384324
MADWAA00384325	MADWAA00384330
MADWAA00384327	MADWAA00384328
MADWAA00384331	MADWAA00384331
MADWAA00384762	MADWAA00384766
MADWAA00384767	MADWAA00384768
MADWAA00384769	MADWAA00384834

Bates Begin	Bates End
MADWAA00378171	MADWAA00378368
MADWAA00384848	MADWAA00384851
MADWAA00384852	MADWAA00384854
MADWAA00384856	MADWAA00385231
MADWAA00385232	MADWAA00385232
MADWAA00385234	MADWAA00385359
MADWAA00385360	MADWAA00385623
MADWAA00385624	MADWAA00385761
MADWAA00385762	MADWAA00386284
MADWAA00386286	MADWAA00386529
MADWAA00387521	MADWAA00388097
MADWAA00389847	MADWAA00389848
MADWAA00389849	MADWAA00389853
MADWAA00389854	MADWAA00389923
MADWAA00389926	MADWAA00390053
MADWAA00390054	MADWAA00391335
MADWAA00391813	MADWAA00391816
MADWAA00391817	MADWAA00391837
MADWAA00391838	MADWAA00391913
MADWAA00391914	MADWAA00392676
MADWAA00392678	MADWAA00393531
MADWAA00578467	MADWAA00579894
MADWAA00593865	MADWAA00595441
MADWAA00596992	MADWAA00596998
MADWAA00597549	MADWAA00597559
MADWAA00598000	MADWAA00598012
MADWAA00598540	MADWAA00598556
MADWAA00598948	MADWAA00598954
MADWAA00599351	MADWAA00599357
MADWAA00599778	MADWAA00599784
MADWAA00600253	MADWAA00601201
MADWAA00601204	MADWAA00602116
MADWAA01072627	MADWAA01072667
MADWAA01072668	MADWAA01072714
MADWAA01072715	MADWAA01072761

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End
MADWAA01072808	MADWAA01072851
MADWAA01072852	MADWAA01072894
MADTEE00347576	MADTEE00347578
MADTEE00348321	MADTEE00348323
MADTEE00348324	MADTEE00348326
MADTEE00351308	MADTEE00351308
MADTEE00351347	MADTEE00351347
MADTEE00351365	MADTEE00351365
MADTEE00351692	MADTEE00351692
MADTEE00351728	MADTEE00351728
MADTEE00351730	MADTEE00351730
MADTEE00351731	MADTEE00351731
MADTEE00351732	MADTEE00351732
MADTEE00351733	MADTEE00351733
MADTEE00351734	MADTEE00351734
MADTEE00351761	MADTEE00351761
MADTEE00351763	MADTEE00351763
MADTEE00351764	MADTEE00351764
MADTEE00351765	MADTEE00351765
MADTEE00351766	MADTEE00351766
MADTEE00351767	MADTEE00351767
MADTEE00351768	MADTEE00351768
MADTEE00351770	MADTEE00351774
MADTEE00351775	MADTEE00351775
MADTEE00351776	MADTEE00351776
MADTEE00351777	MADTEE00351777
MADTEE00351778	MADTEE00351778
MADTEE00351779	MADTEE00351779
MADTEE00351781	MADTEE00351781
MADTEE00351784	MADTEE00351784
MADTEE00351785	MADTEE00351785
MADTEE00351787	MADTEE00351787
MADTEE00351791	MADTEE00351791
MADTEE00351792	MADTEE00351792
MADTEE00351795	MADTEE00351795

Bates Begin	Bates End
MADWAA01072762	MADWAA01072807
MADTEE00351797	MADTEE00351797
MADTEE00351798	MADTEE00351798
MADTEE00351801	MADTEE00351801
MADTEE00351802	MADTEE00351802
MADTEE00351805	MADTEE00351805
MADTEE00351806	MADTEE00351806
MADTEE00351808	MADTEE00351808
MADTEE00351809	MADTEE00351809
MADTEE00351810	MADTEE00351810
MADTEE00351811	MADTEE00351811
MADTEE00351812	MADTEE00351812
MADTEE00351813	MADTEE00351813
MADTEE00351815	MADTEE00351815
MADTEE00351816	MADTEE00351816
MADTEE00351817	MADTEE00351817
MADTEE00351819	MADTEE00351830
MADTEE00351831	MADTEE00351831
MADTEE00351833	MADTEE00351833
MADTEE00351835	MADTEE00351835
MADTEE00351836	MADTEE00351836
MADTEE00351843	MADTEE00351843
MADTEE00351844	MADTEE00351844
MADTEE00351847	MADTEE00351847
MADTEE00351848	MADTEE00351848
MADTEE00351849	MADTEE00351849
MADTEE00351891	MADTEE00351891
MADTEE00351893	MADTEE00351893
MADTEE00351897	MADTEE00351897
MADTNN00107555	MADTNN00107557
MADTSS00264003	MADTSS00264004
MADTSS00264005	MADTSS00264005
MADTSS01239478	MADTSS01239479
MADTSS01239480	MADTSS01239480
MADTSS01241811	MADTSS01241811

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End
MADTSS01330097	MADTSS01330098
MADTSS01330099	MADTSS01330099
MADTSS01330100	MADTSS01330101
MADTSS01330102	MADTSS01330102
MADTSS01330103	MADTSS01330103
MADTSS01330104	MADTSS01330104
MADTSS01330105	MADTSS01330105
MADTSS01330106	MADTSS01330107
MADTSS01330108	MADTSS01330109
MADTSS01330110	MADTSS01330111
MADTSS01330453	MADTSS01330474
MADTSS01330475	MADTSS01330499
MADTSS01330500	MADTSS01330529
MADTSS01330530	MADTSS01330554
MADTSS01330555	MADTSS01330575
MADTSS01330576	MADTSS01330584
MADTSS01330585	MADTSS01330592
MADTSS01330593	MADTSS01330614
MADTSS01330615	MADTSS01330633
MADTSS01330634	MADTSS01330642
MADTSS01330664	MADTSS01330672
MADTSS01330673	MADTSS01330681
MADTSS01330682	MADTSS01330682
MADTSS01330683	MADTSS01330683
MADTSS01330686	MADTSS01330686
MADTSS01330687	MADTSS01330687
MADTSS01330691	MADTSS01330695
MADTSS01330696	MADTSS01330727
MADTSS01330728	MADTSS01330737
MADTSS01330738	MADTSS01330747
MADTSS01330748	MADTSS01330761
MADTSS01330770	MADTSS01330794
MADTSS01330795	MADTSS01330818
MADTSS01330819	MADTSS01330843
MADTSS01330844	MADTSS01330868

Bates Begin	Bates End
MADTSS01306306	MADTSS01306311
MADTSS01330901	MADTSS01330919
MADTSS01330920	MADTSS01330944
MADTSS01330945	MADTSS01330969
MADTSS01330970	MADTSS01330994
MADTSS01330995	MADTSS01331018
MADTSS01331019	MADTSS01331043
MADTSS01331044	MADTSS01331071
MADTSS01331072	MADTSS01331098
MADTSS01331099	MADTSS01331112
MADTSS01331113	MADTSS01331136
MADTSS01331137	MADTSS01331161
MADTSS01337031	MADTSS01337033
MADTSS01380173	MADTSS01380173
MADTSS01380174	MADTSS01380175
MADWAA00027100	MADWAA00027100
MADWAA00027102	MADWAA00027102
MADTEE00351636	MADTEE00351691
MADTSS01200856	MADTSS01200856
MDPTFF00000294	MDPTFF00000689
MDPTPP00000001	MDPTPP07766402
MDPTQQ00000001	MDPTQQ00902596
MDPTVV00000001	MDPTVV00346036
MF00000001	MF00010356
MF00010359	MF00010360
MF00010434	MF00010690
MF00010764	MF00010764
MF00010916	MF00010916
MF00010933	MF00015860
MF00015862	MF00054017
MF00054019	MF00054019
MF00054037	MF00054538
MF00054554	MF00054554
MF00054570	MF00054570
MF00054586	MF00054586

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End
MF00054616	MF00054616
MF00054631	MF00054631
MF00054646	MF00054646
MF00054660	MF00054660
MF00054674	MF00054674
MF00054688	MF00054688
MF00054702	MF00054702
MF00054716	MF00054716
MF00054720	MF00089903
MF00089932	MF00089932
MF00089947	MF00089947
MF00089956	MF00089956
MF00089992	MF00089992
MF00090001	MF00090001
MF00090016	MF00090016
MF00090080	MF00090080
MF00090082	MF00090082
MF00090097	MF00090097
MF00090124	MF00090124
MF00090134	MF00090134
MF00090161	MF00090161
MF00090163	MF00090163
MF00090173	MF00090173
MF00090239	MF00090687
MF00090727	MF00092169
MF00092171	MF00092171
MF00092173	MF00094142
MF00094144	MF00094160
MF00094188	MF00152284
MF00156869	MF00543449
MF00544339	MF00544449
MF00544455	MF00544457
MF00544462	MF00544576
MF00544715	MF00545147
MF00548948	MF00549288

Bates Begin	Bates End
MF00054601	MF00054601
MF00549294	MF00549295
MF00549297	MF00549469
MF00589674	MF00589756
MF00596269	MF00596426
MADTSS00196027	MADTSS00196027
MADTSS00196029	MADTSS00196031
MADTSS00196070	MADTSS00196070
MADTSS00196101	MADTSS00196104
MADTSS00196110	MADTSS00196111
MADTSS00196423	MADTSS00196423
MADTSS00196458	MADTSS00196458
MADTSS00196522	MADTSS00196524
MADTSS00196526	MADTSS00196526
MADTSS00196528	MADTSS00196528
MADTSS00201064	MADTSS00201174
MOTTAA00003583	MOTTAA00003583
SECSBJ0007636	SECSBJ0008374
SECSBP0007964	SECSBP0007968
SECSBP0008034	SECSBP0008040
SECSBP0008113	SECSBP0008119
SECSBP0008192	SECSBP0008197
SECSBP0008271	SECSBP0008277
SECSBP0008351	SECSBP0008351
SECSBP0008439	SECSPB0008446
SECSCR0000034	SECSCR0000036
PUBLIC0591623-PUBLIC0591643	
Checkbook File (Dec. 2008 data) (native file format)	
Great Plains accounting system (native file format)	
Cohmad Cash Database (native file format)	

Exhibit 3

Exhibit 3 - Example of Customer Statement from StorQM

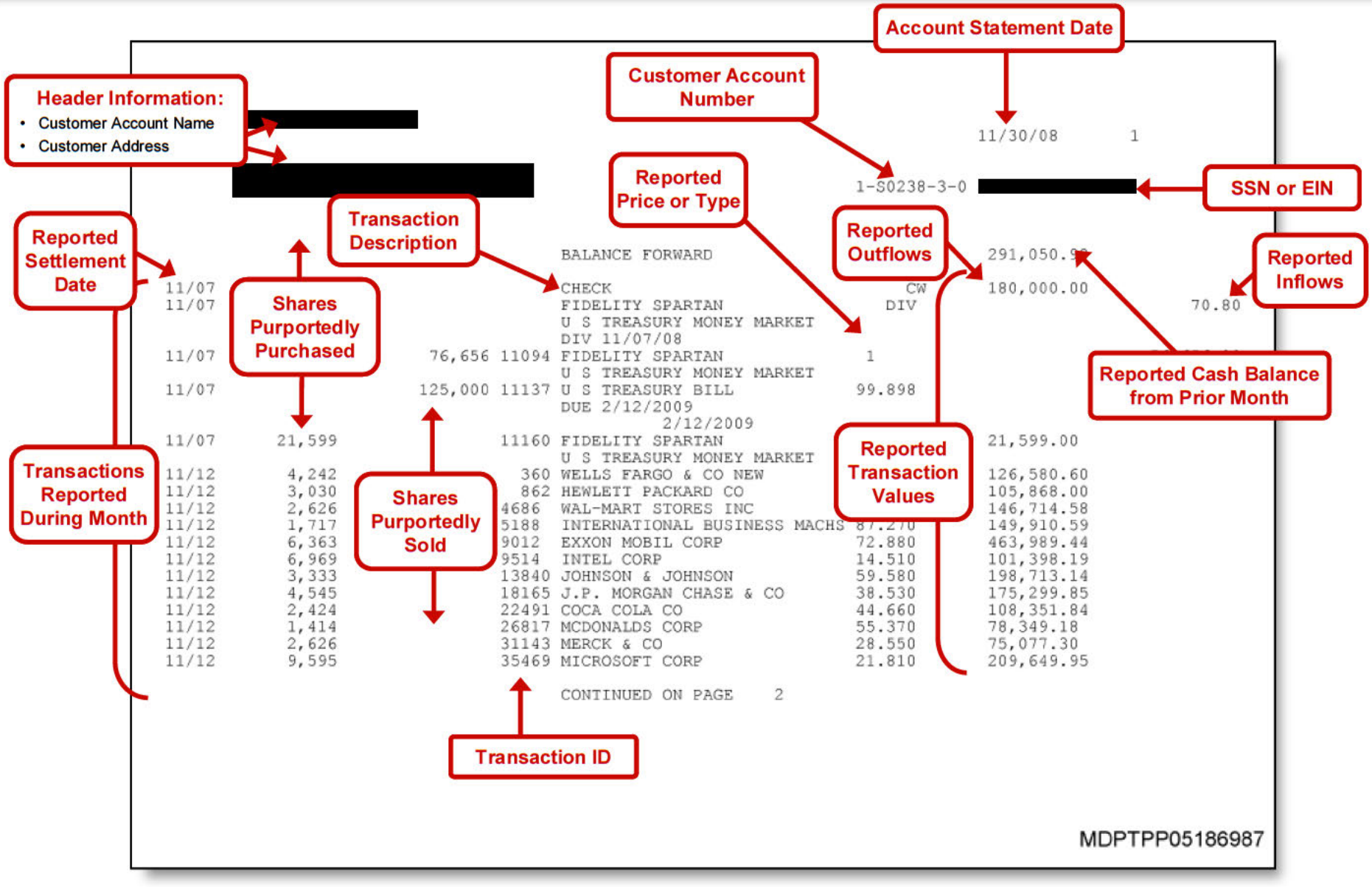

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Exhibit 4

Exhibit 4 - Example of Customer Statement from Microfilm

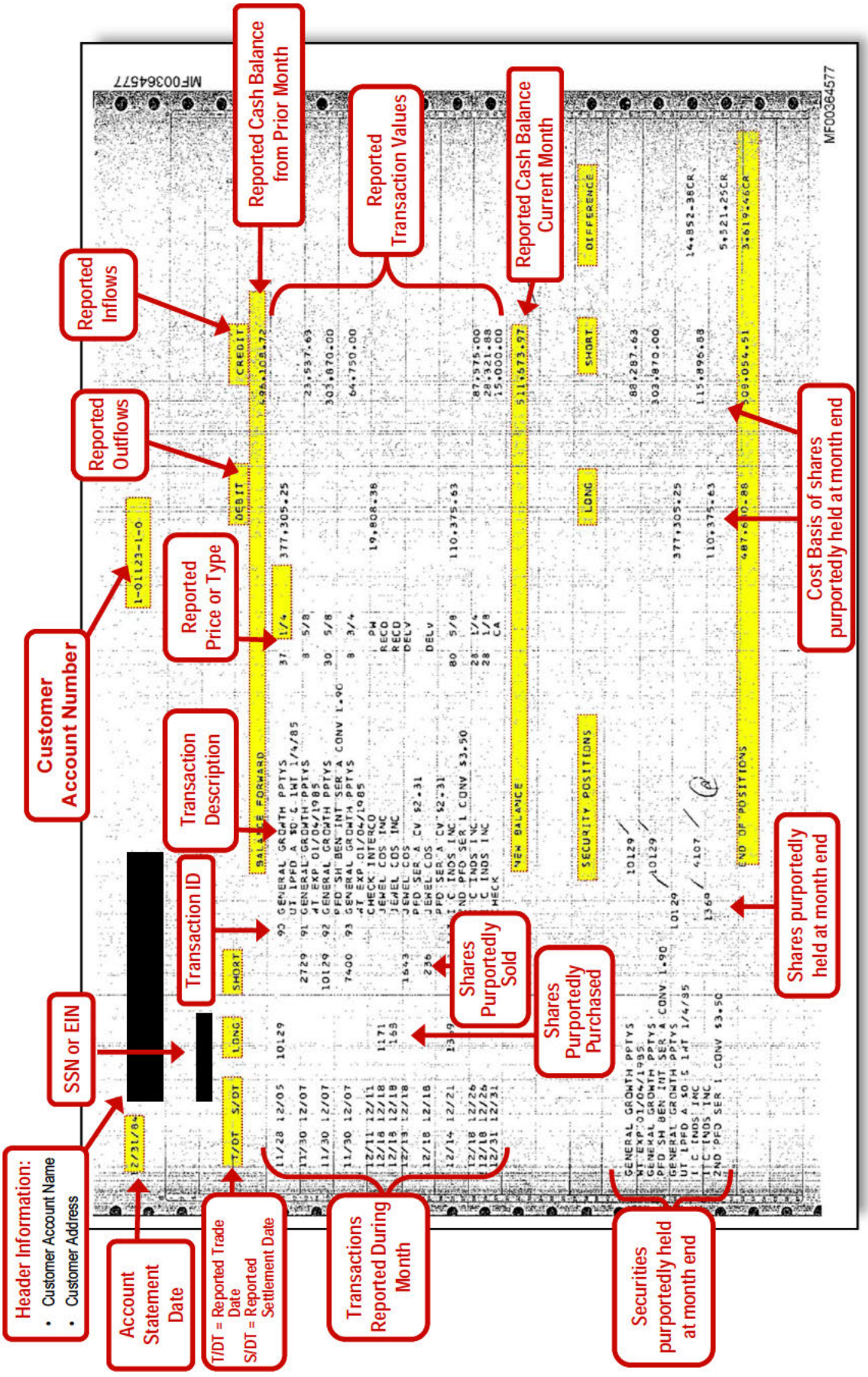

Exhibit 5

Exhibit 5 - Example of a Portfolio Management Report (PMR) from Microfilm

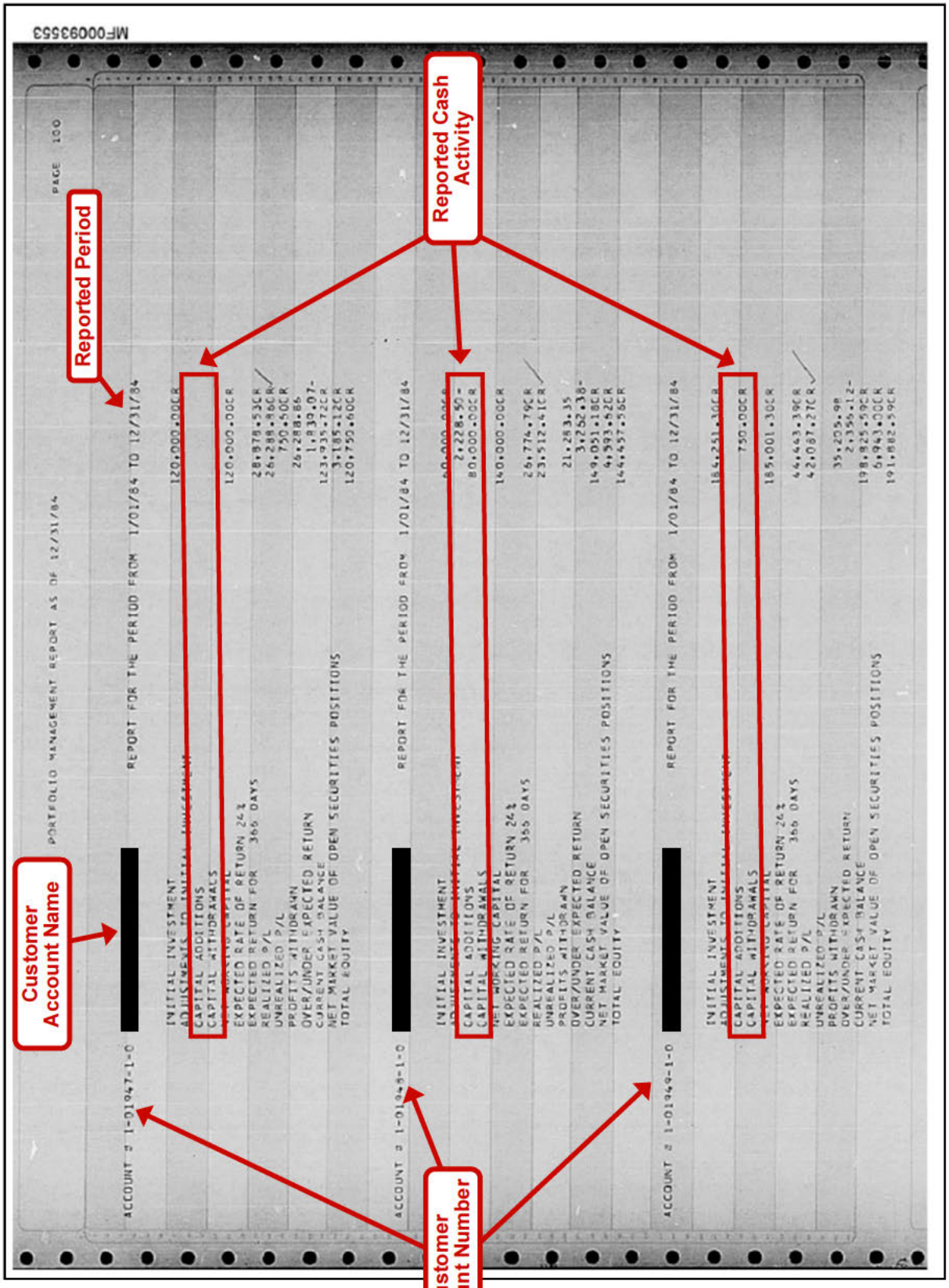

Exhibit 6

Exhibit 6 - Example of a Portfolio Management Transaction Report (PMT Report) from Microfilm

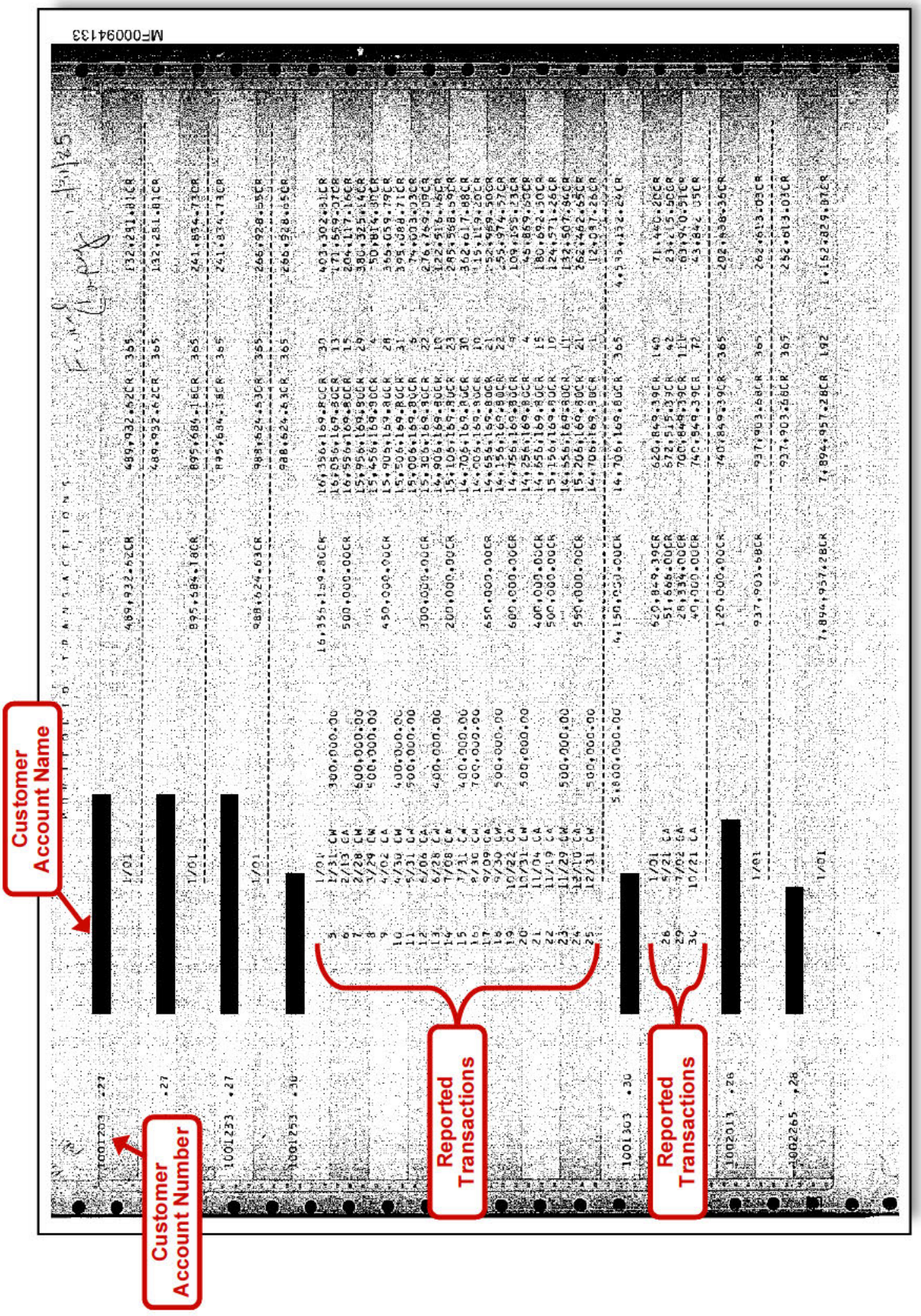

Exhibit 7

Exhibit 7 - Excerpt from the Spiral Notebooks

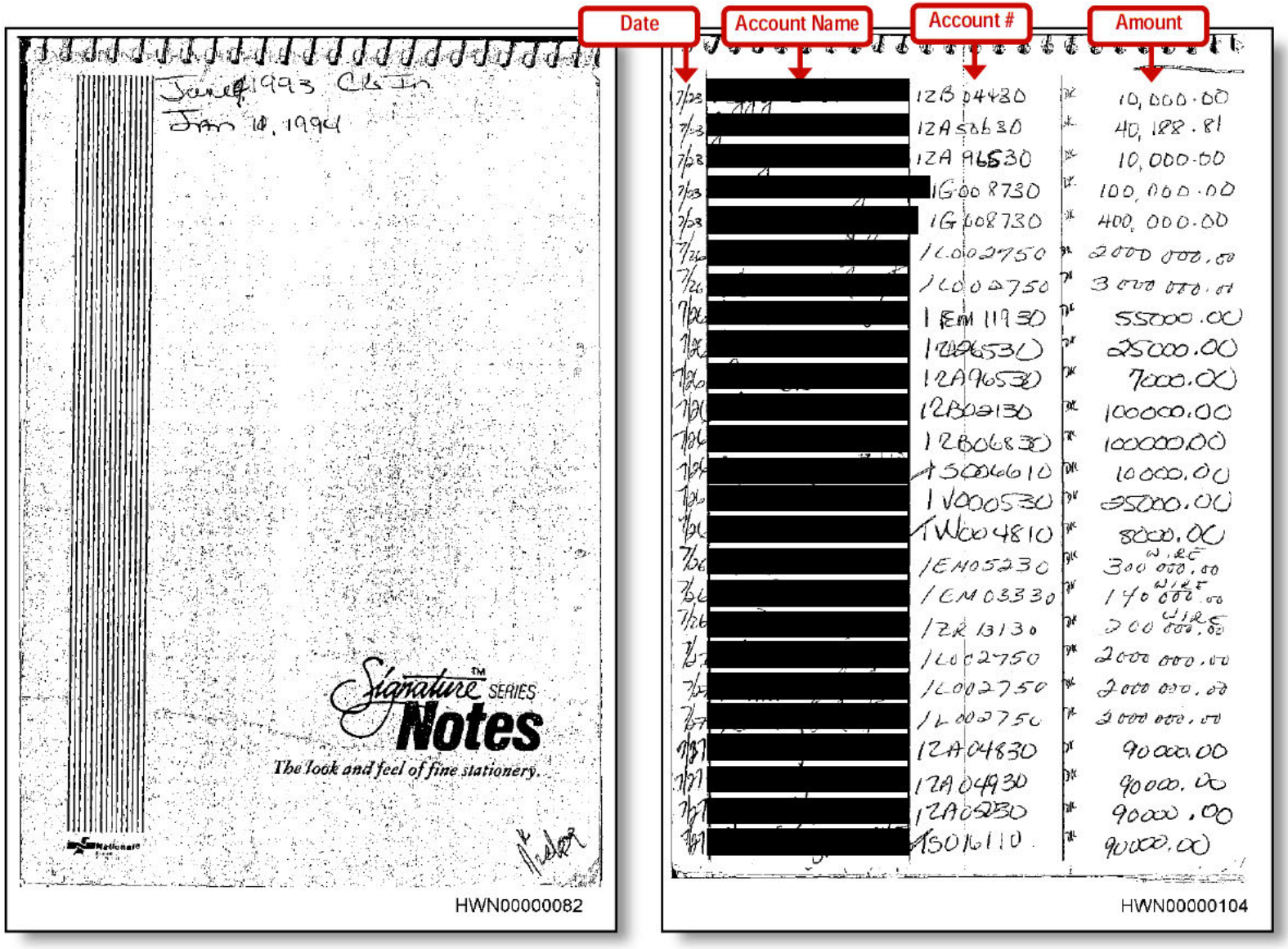

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Exhibit 8

Exhibit 8 - Excerpt from the Checkbook File

Account	Acct_Type	Transaction	Amount_Value	Amount	Negative/Decimal	NegDec_Alpha	NegDec_Convert	Int_Text	Signed_Amount	Signed_Full_Amount	Desc	YY	MM	DD	User	Date	Hour	Group
1A0044	3	CW	2	18000.00	00		0	1	18000	18000.00	CHECK WIRE	8	12	1	ALETHEA	120208	1315	
1A0044	3	CW	2	150000.00	00		0	1	150000	150000.00	CHECK WIRE	8	12	5	ALETHEA	120508	1531	
1A0064	3	CA	2	17162.00	0}	}	0	0	-17162	-17162.00	CHECK WIRE	8	12	8	ALETHEA	120808	1547	
1A0126	3	CW	2	5000.00	00		0	1	5000	5000.00	CHECK	8	12	4	DOROTHY	120408	1337	
1A0135	3	CA	2	900000.00	0}	}	0	0	-900000	-900000.00	CHECK WIRE	8	12	10	DOROTHY	121008	1618	
1A0136	3	CW	2	1048.00	04		4	1	1048	1048.04	CHECK	8	12	3	ALETHEA	120308	1550	
1A0144	3	CA	2	2236298.00	0K	K	2	0	-2236298	-2236298.02	CHECK WIRE	8	12	5	ALETHEA	120508	1531	
1A0149	3	CA	2	6412.00	5}	}	50	0	-6412	-6412.50	CHECK	8	12	1	ALETHEA	120208	1204	
1B0011	3	CW	2	30000.00	00		0	1	30000	30000.00	CHECK	8	12	1	ALETHEA	120208	1204	
1B0020	3	CA	2	500000.00	0}	}	0	0	-500000	-500000.00	CHECK	8	12	2	ALETHEA	120208	1516	
1B0038	3	CW	2	116000.00	00		0	1	116000	116000.00	CHECK	8	12	1	ALETHEA	120208	1204	
1B0051	3	CW	2	2000.00	00		0	1	2000	2000.00	CHECK	8	12	1	ALETHEA	120208	1204	
1B0061	3	CW	2	3500000.00	00		0	1	3500000	3500000.00	CHECK WIRE	8	12	8	ALETHEA	120808	1547	
1B0081	3	CA	2	9500.00	0}	}	0	0	-9500	-9500.00	CHECK	8	12	2	ALETHEA	120208	1516	
1B0081	3	CA	2	60000.00	0}	}	0	0	-60000	-60000.00	CHECK	8	12	2	ALETHEA	120208	1516	
1B0081	3	CA	2	84000.00	0}	}	0	0	-84000	-84000.00	CHECK	8	12	2	ALETHEA	120208	1516	
1B0081	3	CA	2	40000.00	0}	}	0	0	-40000	-40000.00	CHECK	8	12	2	ALETHEA	120208	1516	
1B0081	3	CA	2	38000.00	0}	}	0	0	-38000	-38000.00	CHECK	8	12	2	ALETHEA	120208	1516	
1B0091	3	CW	2	49000.00	00		0	1	49000	49000.00	CHECK	8	12	1	ALETHEA	120208	1204	
1B0147	3	CW	2	2300.00	00		0	1	2300	2300.00	CHECK	8	12	1	ALETHEA	120208	1204	
1B0149	3	CW	2	105000.00	00		0	1	105000	105000.00	CHECK	8	12	1	ALETHEA	120208	1204	
1B0179	3	CW	2	25000.00	00		0	1	25000	25000.00	CHECK	8	12	9	ALETHEA	120908	1208	
1B0224	3	CW	2	120500.00	00		0	1	120500	120500.00	CHECK	8	12	3	ALETHEA	120308	1550	
1B0225	3	CW	2	1200000.00	00		0	1	1200000	1200000.00	CHECK WIRE	8	12	8	ALETHEA	120808	1547	
1B0256	3	CW	2	800000.00	00		0	1	800000	800000.00	CHECK	8	12	8	ALETHEA	120808	1547	
1B0258	3	CW	2	8000.00	00		0	1	8000	8000.00	CHECK	8	12	1	ALETHEA	120208	1204	
1B0294	3	CW	2	80000.00	00		0	1	80000	80000.00	CHECK	8	12	2	ALETHEA	120208	1516	
1CM025	3	CA	2	443936.00	2R	R	29	0	-443936	-443936.29	CHECK	8	12	1	ALETHEA	120208	1204	
1CM044	3	CW	2	50000.00	00		0	1	50000	50000.00	TRANS TO 1CM05030	8	12	5	ALETHEA	120508	1531	
1CM044	3	CW	2	50000.00	00		0	1	50000	50000.00	TRANS TO 1CM04830	8	12	5	ALETHEA	120508	1531	
1CM044	3	CW	2	50000.00	00		0	1	50000	50000.00	CHECK	8	12	5	ALETHEA	120508	1531	
1CM048	3	CA	2	50000.00	0}	}	0	0	-50000	-50000.00	TRANS FROM 1CM04430	8	12	5	ALETHEA	120508	1531	
1CM050	3	CA	2	50000.00	0}	}	0	0	-50000	-50000.00	TRANS FROM 1CM04430	8	12	5	ALETHEA	120508	1531	
1CM070	3	CW	2	10000.00	00		0	1	10000	10000.00	CHECK WIRE	8	12	9	ALETHEA	120908	1208	
1CM081	3	CW	2	1325661.00	00		0	1	1325661	1325661.00	CHECK WIRE	8	12	2	ALETHEA	120208	1516	
1CM081	3	CW	2	262486.00	47		47	1	262486	262486.47	CHECK	8	12	5	ALETHEA	120508	1531	
1CM081	3	CW	2	262486.00	48		48	1	262486	262486.48	CHECK	8	12	5	ALETHEA	120508	1531	
1CM085	3	CW	2	30000.00	00		0	1	30000	30000.00	CHECK	8	12	9	ALETHEA	120908	1208	
1CM096	3	CW	2	25637.00	96		96	1	25637	25637.96	CHECK	8	12	9	ALETHEA	120908	1208	
1CM162	3	CW	2	80000.00	00		0	1	80000	80000.00	CHECK	8	12	5	ALETHEA	120508	1531	
1CM173	3	CA	2	181696.00	2M	M	24	0	-181696	-181696.24	CHECK WIRE	8	12	10	DOROTHY	121008	1618	
1CM174	3	CA	2	239490.00	0L	L	3	0	-239490	-239490.03	CHECK WIRE	8	12	2	ALETHEA	120208	1516	
1CM174	3	CW	2	125000.00	00		0	1	125000	125000.00	CHECK	8	12	8	ALETHEA	120808	1547	
1CM200	3	CW	2	75000.00	00		0	1	75000	75000.00	CHECK	8	12	1	ALETHEA	120208	1204	
1CM201	3	CW	2	50000.00	00		0	1	50000	50000.00	CHECK	8	12	10	DOROTHY	120908	1735	
1CM206	3	CW	2	100000.00	00		0	1	100000	100000.00	CHECK	8	12	2	ALETHEA	120208	1516	
1CM206	3	CW	2	50000.00	00		0	1	50000	50000.00	CHECK	8	12	10	DOROTHY	120908	1735	
1CM224	3	CW	2	5000.00	00		0	1	5000	5000.00	CHECK WIRE	8	12	1	ALETHEA	120208	1315	
1CM226	3	CA	2	567644.00	0}	}	0	0	-567644	-567644.00	CHECK WIRE	8	12	9	ALETHEA	120908	1454	
1CM227	3	CW	2	15000.00	00		0	1	15000	15000.00	CHECK	8	12	5	ALETHEA	120508	1531	
1CM231	3	CA	2	300000.00	0}	}	0	0	-300000	-300000.00	CHECK	8	12	10	DOROTHY	121008	1618	
1CM235	3	CW	2	50000.00	00		0	1	50000	50000.00	CHECK	8	12	3	ALETHEA	120308	1550	
1CM255	3	CW	2	60000.00	00		0	1	60000	60000.00	CHECK	8	12	3	ALETHEA	120308	1550	
1CM318	3	CW	2	106000.00	00		0	1	106000	106000.00	CHECK	8	12	9	ALETHEA	120908	1208	
1CM326	3	CA	2	6010503.00	0}	}	0	0	-6010503	-6010503.00	CHECK WIRE	8	12	2	ALETHEA	120208	1516	
1CM378	3	CW	2	905.00	00		0	1	905	905.00	CHECK	8	12	8	ALETHEA	120808	1547	
1CM402	3	CW	2	175000.00	00		0	1	175000	175000.00	CHECK	8	12	10	DOROTHY	120908	1735	
1CM429	3	CW	2	60000.00	00		0	1	60000	60000.00	CHECK	8	12	3	ALETHEA	120308	1550	
1CM429	3	CW	2	60000.00	0}	}	0	0	-60000	-60000.00	RETURNED CHECK	8	12	9	ALETHEA	120908	1208	

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